



Benchmark Improvement Process

FY 03

Executive Summary
for
US Army MWR Region Chiefs

March 2004

**US Army Community & Family Support Center
Business Programs Directorate
CFSC-BP
4700 King Street
Alexandria, Virginia
22302-4404**

4 March 2004

Dear Colleagues:

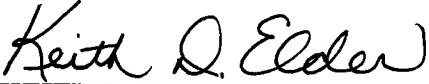
This is an Executive Summary to complement the annual "Benchmark Report – An Indication of Key Performance – FY 03." Together, these reports have the potential of providing a high level of assistance to the Regions, Installation Commanders, and activity managers, by detailing where each facility/operation falls financially in comparison to their brethren operations.

According to Robert Camp, Ph.D., the originator of the benchmarking process, two of the five key benchmark areas (his Number 4 and 5) are to "analyze the gap between what you do and what the sum of the practices would say you should look like" and "revise your internal performance measurements and goals." Neither of these was effectively being accomplished in our Annual Reports.

For the key indicators presented, this report shows what would have happened had the benchmarks been met, the specific targets for each area, and the potential increase in NIBD that would have occurred had the benchmarks been met (or implemented as a goal). This goes a long way toward meeting the two key areas of Dr. Camp's process that were not fully implemented. Regions, Commanders, and activity managers no longer have to pull out calculators to determine the impact on their operations if the benchmarks were met and can easily establish departmental specific goals to meet these important benchmarks.

We continue to attempt to incorporate more key indicators for each program, allowing similar analysis and specific results for other operational areas within our programs. This would allow an even greater level of management assistance to individual operations, by providing specific targets for everyone to look at, and knowing the expected results that would occur.

We expect that if this report is used as intended, it will assist in improving the financial performance of our many and varied programs.



KEITH D. ELDER
Director, Business Programs

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Benchmark Improvement Process Methodology

- Sample -

We added three columns to the data that is contained in the basic Annual Benchmark Report. The added columns are to the right of “Ranking” on the facing page. These columns effect the implementation of Dr. Camp’s 4th and 5th Key Benchmarks at the Installation level and the 5th at the Region/Army level as well. Please note that the sample information is to illustrate the methodology used and is based on current year data.



Camp’s 4th Area is to “analyze the gap between what you do and what the sum of the practice would say you should look like.” Though these numbers are divinable in the current annual benchmark report, it involves the stubby pencil approach. The column “Difference Bench to Actual” is the results of subtracting the Total Rounds Played from the Rounds Played Benchmark.



The Average Green Fees Per Round column is pulled from the Annual Benchmark Report, and is the mathematical results of dividing total green fees income by the number of rounds the installation reported as being played.



Camp’s 5th area is to revise the “internal performance goals” based on the results of benchmarking. The 3rd column does this. It reports the actual increase in NIBD that would result if the Rounds Played (RP) Benchmark had been met, and this should become the basis for the performance goal of the operation.

Example: Using Baumholder, the first installation on the list. It shows that the “Difference Bench to Actual” is 3,884 Rounds played. In other words, the “gap” between what they do, and what they should do, is 3,884 Rounds. Therefore Baumholder should revise their “internal performance goals” by increasing rounds played by 3,884 rounds.

Using Baumholders Average Green Fees Per Round of \$13.63, one can calculate the impact on the bottom line for this activity if the installation had met the benchmark. In this case, it would have produced an additional \$52,920 in NIBD.

The potential increase in NIBD in FY 03 if all Army golf operations had met this Benchmark is of particular interest: \$8,661,686. More than double the current reported NIBD.

The adoption of the Benchmark Upgrade Process creates a real benchmark that is useful by the Regions, Commanders, and Managers, to determine specific areas to target for the specific listed action, without requiring users to pull out pencils, calculators, and spreadsheets.

Again, not all Potential Increases in NIBD shown in this Report are attainable. That’s why this Report should be used as a tool, not a weapon. With the large number of activities the Army has, local conditions, such as weather, base security, diversion of the facility, one-time problems, etc., can result in the Benchmark not being attainable. Even if it’s not, at least, with adequate verification, the reason for the non-attainment becomes a known element of the operation, either as a one-time affect, or continuous.

Rounds Played
Benchmark Improvement Process
- Sample -

INSTALLATION	# of Holes	Total Rounds Played	Rounds-Played Benchmark (70%)	Difference Bench To Actual	Average Green Fees Per Round	Increased NIBD if RP Benchmark Met
Baumholder	9	14,356	18,240	3,884	\$ 13.63	\$ 52,920
Bamberg	9	11,295	16,772	5,477	\$ 8.99	\$ 49,216
Grafenwoehr	9	12,156	17,122	4,966	\$ 7.97	\$ 39,592
Wiesbaden	18	34,594	30,050	-	\$ 19.50	\$ -
Stuttgart	18	34,243	34,243	-	\$ 17.56	\$ -
Heidelberg	18	63,261	48,779	-	\$ 10.94	\$ -
Region Totals	81	169,905	165,205	-	\$ 13.90	\$ 141,728
Camp Walker	9	38,510	24,809	-	\$ 25.82	\$ -
Camp Red Cloud	9	24,664	20,406	-	\$ 18.33	\$ -
Camp Casey	9	36,352	17,261	-	\$ 12.14	\$ -
Sung Nam	18	73,969	50,736	-	\$ 31.12	\$ -
Region Totals	45	173,495	113,212	-	\$ 24.15	\$ -
McNair	9	7,982	19,218	11,236	\$ 3.30	\$ 37,134
Monmouth	18	49,972	49,478	-	\$ 16.00	\$ -
Picatinny Ars.	18	29,473	28,792	-	\$ 23.29	\$ -
Dix	18	39,017	45,424	6,407	\$ 12.52	\$ 80,233
Carlisle Barracks	18	37,257	30,050	-	\$ 11.34	\$ -
Lee	18	55,400	41,231	-	\$ 9.90	\$ -
West Point	18	28,450	31,867	3,417	\$ 21.73	\$ 74,245
Eustis	27	49,536	56,606	7,070	\$ 10.70	\$ 75,635
Aberdeen PG	27	47,430	68,137	20,707	\$ 9.09	\$ 188,295
Meade	36	87,501	91,128	3,627	\$ 14.85	\$ 53,860
Belvoir	45	105,639	120,549	14,910	\$ 15.79	\$ 235,419
Region Totals	252	537,657	582,480	44,823	\$ 13.98	\$ 744,821
Dugway	9	3,220	12,579	9,359	\$ 2.62	\$ 24,557
Selfridge	18	25,276	29,910	4,634	\$ 13.07	\$ 60,577
Carson	18	28,000	27,953	-	\$ 18.42	\$ -
Riley	18	9,883	34,243	24,360	\$ 9.57	\$ 233,147
Leavenworth	18	30,169	34,243	4,074	\$ 16.41	\$ 66,855
Leonard Wood	18	19,220	45,145	25,925	\$ 11.17	\$ 289,523
Lewis	27	49,118	57,654	8,536	\$ 16.46	\$ 140,521
Region Totals	126	164,886	241,728	76,842	\$ 14.97	\$ 815,180
Nagorski	9	25,409	25,438	29	\$ 16.23	\$ 465
Leilehua	18	65,495	51,015	-	\$ 20.08	\$ -
Kalakaua	18	51,596	50,875	-	\$ 17.71	\$ -
Wainwright	18	13,250	14,396	1,146	\$ 18.92	\$ 21,679
Zama	18	36,887	50,316	13,429	\$ 33.08	\$ 444,244
Richardson	36	36,151	41,371	5,220	\$ 26.84	\$ 140,133
Region Totals	117	228,788	233,411	4,623	\$ 22.22	\$ 606,522
Buchanan	9	31,905	21,664	-	\$ 20.58	\$ -
Campbell	18	25,400	41,930	16,530	\$ 9.38	\$ 155,126
McPherson	18	37,019	42,489	5,470	\$ 17.72	\$ 96,943
Hunter	18	20,938	30,050	9,112	\$ 10.32	\$ 94,034
Stewart	18	20,900	31,168	10,268	\$ 8.71	\$ 89,456
Redstone Ars.	27	41,580	70,652	29,072	\$ 13.97	\$ 406,176
Gordon	27	38,252	68,766	30,514	\$ 11.62	\$ 354,530
Rucker	27	44,318	70,862	26,544	\$ 7.99	\$ 212,165
Bragg	36	76,500	102,030	25,530	\$ 7.59	\$ 193,895
Benning	36	44,848	83,860	39,012	\$ 5.40	\$ 210,676
Jackson	36	61,487	97,837	36,350	\$ 15.18	\$ 551,693
Knox	36	44,090	73,797	29,707	\$ 9.42	\$ 279,827
Region Totals	306	487,237	735,106	247,869	\$ 11.29	\$ 2,644,522
Pine Bluff Ars.	9	6,857	25,508	18,651	\$ 3.84	\$ 71,531
White Sands	9	12,287	18,519	6,232	\$ 7.72	\$ 48,101
Polk	18	14,321	51,015	36,694	\$ 9.44	\$ 346,356
Huachuca	18	49,725	44,726	-	\$ 7.50	\$ -
Hood	27	45,295	63,944	18,649	\$ 9.45	\$ 176,166
Sam Houston	36	96,044	101,192	5,148	\$ 12.51	\$ 64,410
Bliss	36	71,656	101,192	29,536	\$ 9.04	\$ 267,060
Sill	36	45,321	74,077	28,756	\$ 12.06	\$ 346,936
Region Totals	189	341,506	480,171	138,665	\$ 10.11	\$ 1,320,559
Columbus	9	18,000	22,363	4,363	\$ 8.07	\$ 35,198
New Cumberland	9	8,953	20,616	11,663	\$ 12.23	\$ 142,689
Region Totals	18	26,953	42,978	16,025	\$ 9.45	\$ 177,887

SUMMARY RESULTS OF BENCHMARK IMPROVEMENT PROCESS

The table below shows the totals of all the Benchmark Improvement Process Potential NIBD increases, from all the sheets that follow in this report. Even a quick look at this table reveals that huge potential increases in NIBD are available from all programs. Remembering that the Benchmarks are set at the 25th Percentile, Army Average, or as an industry accepted number, there are numerous activities already meeting or exceeding the Benchmarks so that it becomes harder to rationally accept statements that it can't be done. If the Benchmark is set at the 25th Percentile, then 25 percent of all programs are already meeting the benchmark! If the Benchmark is set at the Army Average, then fully 50 percent are already doing it!!

Money remains tight in the MWR world. Decreasing dividends from AAFES, reduced appropriated funds for MWR, additional security constraints on programs, and deployed troops, are all factors which contribute to increasing the difficulty our programs have in generating the much needed earnings. It is time for the Army, Regions, Commanders, and Managers to take a serious look at the results of their operations and to adjust the programs to meet as many of the Benchmark targets as are possible and practical. Closing facilities should be the last resort.

Summary Results

Area	Current NIBD	NIBD %	Potential Additional NIBD if All Benchmarks Met	Total Potential NIBD	Potential NIBD %
Golf	\$ 5,869,007	9.1%	\$19,046,090	\$24,915,157	29.9%
Bowling	\$ 4,405,936	10.0%	\$ 5,643,710	\$9,885,314	23.0%
Catered Food	\$ 4,943,020	24.0%	\$ 3,543,464	\$ 8,400,627	41.8%
Snack Bar	\$ 2,721,964	12.1%	\$ 2,981,519	\$ 5,708,316	25.7%
Dining Room	\$ 2,429,734	5.9%	\$ 7,339,184	\$9,768,918	23.6%
Regular Bar	\$ 8,259,308	35.3%	\$ 3,521,232	\$11,775,237	50.3%
Total	\$28,628,969		\$42,075,199	\$70,453,569	

Note: Current total program NIBDs above will not equal the Army-wide SMIRF numbers, as adjustments were required for the Benchmark Improvement Process purposes, such as non-reporting installations, missing data, etc.

Golf Program

Benchmark Improvement Process

As the Golf Program Benchmarks includes data on patron usage (daily rounds played, annual green fee rounds played, etc.) that are not available in the other program areas, we are able to report on six Benchmark areas for golf. Food & Beverage departments at golf facilities are in the Food & Beverage section of this report. We expect to add several more benchmark categories for golf next year as we re-look the primary data that will produce useable results.

The table shown below displays the top and last row of the chart on the following pages and highlights the Army-wide impact of these six benchmarks.

For example, the Column labeled “Increased NIBD if DG (Daily Green) Fees Equal Average”, shows that the average daily green fee for the Army in FY 03 (after adjustments for outliers) was \$15.55 per round played. If all Army golf courses that charged less than \$15.55 per round played, charged this amount, an additional \$2,732,196 in NIBD for Army Golf would have been produced.

The largest increase in NIBD would occur if golf courses met the Rounds Played Benchmark (72.2 percent). Using each installations actual Average Price Per Round (not the higher benchmark amount), if all listed met the Benchmark for Rounds Played, the NIBD for Army Golf would more than double (\$5.9M current NIBD plus \$8.66M from meeting the Rounds Played Benchmark). The “lowest” increase in NIBD would occur if all activities with Pro Shops met the COGS Benchmark, which is based on the Army average of 75.3 percent.

As you peruse the sheets with all the installations listed, you will see that many programs are doing great!! Those with numbers under each benchmark column that are colored “green” have less than a 5 percent deviation from current NIBD. In other words, those facilities, while not exceeding the benchmarks, a change to equal the benchmark would have a small dollar or percentage impact on their overall NIBD.

Numbers in “yellow” have a 5-10 percent increase potential on NIBD, and those in “red” are costing themselves 10 percent or more of their current NIBD, by not adjusting their programs to meet the stated benchmarks.

Highlights of Golf Benchmark Improvement Process

Army GOLF	NIBD	NIBD %	Increased NIBD if DG Fees Equal Average	Increased NIBD if AG Fees Equal Average	Increased NIBD if RP Benchmark Met	Increased NIBD if Non-Maint. Labor is at Benchmark	Increased NIBD if Pro Shop COGS Equal Average	Increased NIBD if Total Maint. Exp. Per Hole Equals Benchmark	Overall Potential Increase in NIBD	Total Potential NIBD	Potential NIBD %
BENCHMARKS (25th Percentile or Army Average)											
			\$15.55	\$13.32	72.2%	20.0%	75.3%	\$26,506			
*ARMY TOTALS	\$5,869,007	9.1%	\$2,732,196	\$2,385,870	\$8,661,686	\$1,333,523	\$296,502	\$3,636,313	\$19,046,090	\$24,915,157	29.9%

Location Name	NIBD	NIBD %	Increased NIBD if DG Fees Equal Average	Increased NIBD if AG Fees Equal Average	Increased NIBD if Benchmark Met	BENCHMARKS (25th Percentile or Army Average)	Increased NIBD if Non-Maint. Labor is at Benchmark	Increased NIBD if Pro Shop COGS Equal Average	Increased NIBD if Total Maint. Exp. Per Hole Equals Benchmark	Overall Potential Increase in NIBD	Total Potential NIBD	Potential NIBD %
			\$15,55	\$13,32	72.2%	20.0%	75.3%	\$26,506				
Fort Buchanan GC	\$144,770	13.3%	\$ -	\$ -	\$ -	\$ 12,894	\$ 65	\$ 203,509	\$ 216,467	\$ 361,236	27.6%	
Redstone GC	\$30,185	2.6%	\$ 75,025	\$ 204,697	\$ 117,300	\$ -	\$ 91,538	\$ -	\$ 488,560	\$ 518,745	31.3%	
Ryder GC	(\$144,959)	-23.7%	\$ 115,489	\$ 70,987	\$ 161,778	\$ 28,874	\$ -	\$ -	\$ 377,129	\$ 232,170	23.5%	
Stryker GC	(\$103,583)	-13.2%	\$ 9,133	\$ 71,369	\$ 117,161	\$ 19,454	\$ 3,830	\$ -	\$ 220,948	\$ 117,365	11.7%	
Cole Park GC	(\$31,542)	-24.5%	\$ 42,988	\$ 50,972	\$ 276,520	\$ 2,518	\$ -	\$ -	\$ 372,998	\$ 241,456	26.6%	
Golfers Club	(\$83,786)	4.5%	\$ -	\$ -	\$ 228,426	\$ 135,941	\$ -	\$ 148,021	\$ 512,388	\$ 428,602	17.9%	
Hunter GC	(\$84,467)	-25.3%	\$ 45,227	\$ 48,928	\$ 273,427	\$ 10,134	\$ -	\$ -	\$ 377,716	\$ 283,250	37.7%	
Taylor's Creek GC	(\$39,209)	-30.0%	\$ 34,294	\$ 55,984	\$ 269,134	\$ 14,272	\$ -	\$ -	\$ 373,684	\$ 274,475	39.0%	
Follow Me GC	\$82,137	17.2%	\$ 260,369	\$ 135,347	\$ 285,449	\$ 2,129	\$ -	\$ -	\$ 683,294	\$ 865,432	49.8%	
Gordon Lakes GC	\$89,995	8.1%	\$ -	\$ 33,397	\$ 418,714	\$ -	\$ -	\$ -	\$ 452,110	\$ 542,105	34.7%	
Fort Jackson GC	\$122,579	6.2%	\$ 303,322	\$ -	\$ 599,261	\$ 26,321	\$ -	\$ 2,561	\$ -	\$ 931,464	1,054,044	
Anderson GC	\$2,770	0.3%	\$ 84,406	\$ 40,042	\$ 129,085	\$ 28,890	\$ -	\$ 15,027	\$ -	\$ 300,221	26.4%	
Lindsey GC	(\$304,864)	-357.7%	\$ 5,535	\$ -	\$ 100,354	\$ -	\$ -	\$ 444	\$ -	\$ 106,333	\$ (198,531)	-103.6%
Silver Wings GC	(\$84,085)	-10.7%	\$ 140,861	\$ 69,915	\$ 328,997	\$ -	\$ -	\$ 389	\$ -	\$ 540,161	\$ 456,075	34.4%
SWRO TOTALS	(\$474,059)	-3.8%										
Pine Bluff GC	\$35,126	46.2%	\$ 33,309	\$ 62,611	\$ 52,257	\$ 4,184	\$ -	\$ -	\$ 152,361	\$ 187,487	82.1%	
Clear Creek GC	\$78,648	6.4%	\$ 120,789	\$ 71,932	\$ 317,817	\$ 31,011	\$ -	\$ -	\$ 541,548	\$ 620,197	35.1%	
Warrior Hills GC	(\$16,756)	-4.2%	\$ 52,211	\$ 10,352	\$ 188,218	\$ 15,699	\$ -	\$ -	\$ 266,480	\$ 249,724	37.6%	
Ft Sam Houston	\$391,198	14.5%	\$ 77,283	\$ -	\$ 161,517	\$ 30,826	\$ -	\$ 69,347	\$ 338,972	\$ 730,170	24.0%	
White Sands GC	\$83,234	22.8%	\$ 142,886	\$ -	\$ 43,832	\$ 33,083	\$ 488	\$ -	\$ 220,288	\$ 303,522	51.9%	
Underwood GC	\$281,209	15.4%	\$ 153,332	\$ 176,624	\$ 343,316	\$ -	\$ -	\$ -	\$ 673,272	\$ 954,481	38.2%	
Cedar Lakes GC	(\$13,487)	-4.0%	\$ 51,470	\$ 46,067	\$ 136,043	\$ -	\$ -	\$ -	\$ 233,579	\$ 220,092	38.4%	
Fort Sill GC	\$121,314	13.9%	\$ 51,513	\$ 31,576	\$ 141,468	\$ -	\$ 12,489	\$ -	\$ 237,045	\$ 358,360	32.3%	
Mountain View GC	(\$38,636)	-5.0%	\$ 310,102	\$ 52,807	\$ -	\$ -	\$ 55,624	\$ -	\$ 418,532	\$ 379,897	31.8%	
SWRO TOTALS	\$921,850	10.8%										
Eagle Eye GC	\$16,082	7.0%	\$ 3,271	\$ 84,556	\$ -	\$ 9,944	\$ -	\$ -	\$ 97,771	\$ 113,853	34.9%	
Riverview GC	\$1,021	0.3%	\$ -	\$ -	\$ 108,951	\$ 29,470	\$ -	\$ -	\$ 138,422	\$ 139,442	29.8%	
DLA TOTALS	\$17,103	3.1%										
Driving Ranges/Contract Go	\$25,195		\$ -	\$ -	\$ -	\$ 20,013	\$ -	\$ -	\$ 20,013	\$ 145,208	51.5%	
*ARMY TOTALS	\$5,869,007	9.1%	\$2,732,196	\$2,385,870	\$8,661,686	\$1,333,523	\$296,502	\$3,636,313	\$19,046,090	\$24,915,157	29.9%	

Bowling Program

Benchmark Improvement Process

The table below displays the top and last row of the bowling charts on the following pages. It highlights the Army-wide impact of the listed Benchmarks. It is estimated that an additional \$5.6M in NIBD can be achieved if each of the listed Army bowling centers achieved the two benchmarks.

In the Lineage Benchmarks (lines bowled per lane per day) the listed benchmarks are based on approximately the 25th percentile mark. For simplicity, we adopted a single benchmark for lineage this year, rather than the four used last year. The Potential NIBD Increase numbers are calculated individually, based on the proper location and category. The total Army-wide NIBD potential increase if all centers met the Lineage Benchmark is approximately \$3.5M.

In the Lane Fees Per Line benchmarks, an additional \$2.2M in NIBD could be generated if this benchmark was met. Again, we established a single Lane Fee Per Line benchmark this year, replacing the four used last year. Average Lane Fees Per Line, calculated from the net lane revenue GLAC codes (Lane Fees minus Discounts, and it does not include shoe rental income) and the installation reported lines bowled. Some managers may use aggressive discounting, free games, etc., to attract new customers, which would then impact on their average charge (lowering it), and the results reported here.

The Total Potential NIBD for Army Bowling could be \$9.9M per year, an NIBD percent of 23 percent, if both Benchmarks were met.

Please note that Food & Beverage information for Bowling Centers is located in the Food & Beverage section of this report.

Highlights of Bowling Benchmark Improvement Process

BOWLING	NIBD	NIBD %	Increased NIBD if Lineage Benchmark Met	Increased NIBD if Lane Fees Per Line Benchmark Met	Overall Potential Increase in NIBD	Total Potential NIBD	Potential NIBD %			
			BENCHMARKS							
			16.0	\$1.83						
<hr/>										
Adjusted Army Totals	\$ 4,405,936	10.0%	\$ 3,486,256	\$ 2,157,454	\$ 5,643,710	\$ 9,885,314	23%			

INSTALLATION CENTER NAME	NIBD	NIBD %	Increased NIBD if Lineage Benchmark Met		Increased NIBD if Lane Fees Per Line Benchmark Met BENCHMARKS		Overall Potential Increase in NIBD	Total Potential NIBD	Potential NIBD %
			16.0	\$1.83					
DDSP Susquehanna	\$ 587	2.6%	\$	\$ 41,398	\$	\$ 2,382	\$ 43,780	\$ 44,367	67%
Bad Aibling	\$ 13,972	24.4%	\$	\$ 24,411	\$	\$ 7,280	\$ 31,691	\$ 45,663	51%
Camp Darby BC	\$ 3,968	16.5%	\$	\$ 15,211	\$	\$ 9,321	\$ 24,532	\$ 28,500	59%
Dexheim BC	\$ (109,555)	-83.1%	\$	\$ 46,897	\$	\$ 3,841	\$ 50,738	\$ -	0%
Weisbaden BC	\$ (27,643)	-30.8%	\$	\$ 22,878	\$	\$ 7,626	\$ 30,504	\$ 2,861	2%
Baumholder BC	\$ 25,466	8.1%	\$	\$ 80,316	\$	\$ 51,232	\$ 131,548	\$ 157,014	35%
Hessen BC	\$ 98,884	16.8%	\$	\$ 40,615	\$	\$ 135,226	\$ 175,841	\$ 274,725	36%
Giessen BC	\$ 50,789	26.7%	\$	\$ 46,090	\$	\$ 1,614	\$ 47,704	\$ 98,493	41%
Friedberg BC	\$ 88,689	15.8%	\$	\$ 114,693	\$	\$ 10,196	\$ 124,889	\$ 213,578	31%
Illesheim BC	\$ (11,844)	-10.2%	\$	\$ 40,804	\$	\$ 7,105	\$ 47,909	\$ 36,065	22%
Ansbach BC	\$ (32,991)	-16.6%	\$	\$ 91,621	\$	\$ 2,286	\$ 93,907	\$ 60,916	21%
Kessler BC	\$ 75,250	15.2%	\$	\$ 36,094	\$	\$ 33,495	\$ 69,590	\$ 144,840	26%
Giebelstadt BC	\$ (22,811)	-12.8%	\$	\$ 29,465	\$	\$ 11,013	\$ 40,478	\$ 17,667	8%
Kitzingen BC	\$ 7,700	2.3%	\$	\$ 82,448	\$	\$ 27,647	\$ 110,094	\$ 117,794	26%
Stuttgart-Kelly BC	\$ 5,572	4.2%	\$	\$ 33,967	\$	\$ 1,986	\$ 35,953	\$ 41,525	25%
Stuttgart-Panzer BC	\$ (15,575)	-8.7%	\$	\$ 82,898	\$	\$ -	\$ 82,898	\$ 67,323	26%
Grafenwoehr BC	\$ 6,983	2.3%	\$	\$ 85,480	\$	\$ 13,251	\$ 98,731	\$ 105,714	26%
Hohenfels BC	\$ 104,758	18.6%	\$	\$ 27,276	\$	\$ 22,004	\$ 49,280	\$ 154,038	25%
Vilseck BC	\$ 41,193	14.9%	\$	\$ 25,582	\$	\$ 51,079	\$ 76,661	\$ 117,854	33%
Heidelberg-PHV BC	\$ 331,775	19.9%	\$	\$ -	\$ 73,726	\$ 73,726	\$ 405,501	\$ 23%	
Mannheim-Coleman BC	\$ 129,660	18.9%	\$	\$ 141,903	\$ -	\$ 141,903	\$ 271,563	\$ 33%	
Darmstadt BC	\$ 31,139	8.0%	\$	\$ 184,908	\$ -	\$ 184,908	\$ 216,047	\$ 38%	
EURO	\$ 795,379	10.6%							

INSTALLATION CENTER NAME	NIBD	NIBD %	Increased NIBD if Lineage Benchmark Met		Increased NIBD if Lane Fees Per Line Benchmark Met BENCHMARKS		Overall Potential Increase in NIBD	Total Potential NIBD	Potential NIBD %
			16.0	\$1.83					
Camp Humphreys BC	\$ (360,758)	-464.9%	\$ 167	\$ 10,404	\$ 10,571	\$ -			0%
Camp Long BC	\$ (31,199)	-40.7%	\$ 16,644	\$ 9,433	\$ 26,076	\$ (5,123)			-5%
Camp Walker BC	\$ 27,761	9.6%	\$ -	\$ 38,876	\$ 38,876	\$ 66,637	20%		
Camp Carroll BC	\$ (6,890)	-9.3%	\$ 11,060	\$ 9,381	\$ 20,441	\$ 13,551	14%		
Camp Hialeah BC	\$ (18,626)	-38.5%	\$ 18,901	\$ 2,498	\$ 21,399	\$ 2,773	4%		
Youngsan BC	\$ 251,967	24.1%	\$ -	\$ 17,541	\$ 17,541	\$ 269,508	25%		
Camp Howze BC	\$ 9,615	16.2%	\$ 17,674	\$ 10,159	\$ 27,833	\$ 37,448	43%		
Camp Casey BC	\$ 131,755	17.1%	\$ -	\$ 28,887	\$ 28,887	\$ 160,642	20%		
Camp Hovey BC	\$ 2,098	2.1%	\$ 32,021	\$ 2,146	\$ 34,167	\$ 36,265	27%		
Camp Greaves BC	\$ 11,386	33.7%	\$ 53,541	\$ 2,163	\$ 55,705	\$ 67,091	75%		
Camp Stanley BC	\$ 125,482	26.1%	\$ 19,537	\$ 15,625	\$ 35,161	\$ 160,643	31%		
Camp Gary Owen BC	\$ 49,797	40.3%	\$ 39,350	\$ 11,126	\$ 50,476	\$ 100,273	58%		
Camp Page BC	\$ 14,589	35.3%	\$ 23,649	\$ 5,860	\$ 29,509	\$ 44,098	62%		
KORO			\$ 206,977	6.4%					
Aberdeen BC	\$ (9,290)	-2.8%	\$ 75,428	\$ 9,972	\$ 85,400	\$ 76,110	18%		
Monmouth BC	\$ 66,620	18.3%	\$ 40,642	\$ -	\$ 40,642	\$ 107,262	27%		
Drum-Pine Lanes	\$ 11,638	3.2%	\$ 60,917	\$ 25,202	\$ 86,119	\$ 97,757	22%		
Detrick BC	\$ 15,107	37.2%	\$ 27,816	\$ -	\$ 27,816	\$ 42,923	63%		
West Point BC	\$ (25,122)	-17.6%	\$ 54,564	\$ -	\$ 54,564	\$ 29,442	15%		
Myer BC	\$ 30,934	5.9%	\$ -	\$ 15,585	\$ 15,585	\$ 46,519	9%		
Belvoir BC	\$ 20,989	3.3%	\$ 52,881	\$ -	\$ 52,881	\$ 73,870	11%		
Meade BC	\$ 122,739	10.0%	\$ -	\$ 16,275	\$ 16,275	\$ 139,014	11%		
Carlisle Barracks BC	\$ 42,813	19.8%	\$ -	\$ -	\$ -	\$ 42,813	20%		
Eustis BC	\$ 68,519	10.6%	\$ -	\$ 41,689	\$ 41,689	\$ 110,208	16%		
Story BC	\$ (11,688)	-12.1%	\$ 27,675	\$ 2,562	\$ 30,236	\$ 18,548	15%		
Lee BC	\$ 17,621	2.8%	\$ -	\$ -	\$ -	\$ 17,621	3%		
Monroe BC	\$ 14,547	6.4%	\$ 78,579	\$ -	\$ 78,579	\$ 93,126	30%		
NERO			\$ 365,427	6.7%					

INSTALLATION CENTER NAME	NIBD	NIBD %	Increased NIBD if Lineage Benchmark Met		Increased NIBD if Lane Fees Per Line Benchmark Met		Overall Potential Increase in NIBD	Total Potential NIBD	Potential NIBD %
				16.0	BENCHMARKS	\$1.83			
Shaffer BC	\$ 142,870	16.2%	\$ -	\$ -	\$ 125,306	\$ 125,306	\$ 268,176	\$ 268,176	27%
Schofield Barracks BC	\$ 193,072	13.3%	\$ -	\$ -	\$ 148,064	\$ 148,064	\$ 341,136	\$ 341,136	21%
Wheeler BC	\$ (9,246)	-4.1%	\$ -	\$ -	\$ 27,144	\$ 27,144	\$ 17,898	\$ 17,898	7%
KMC BC	\$ (2,910)	-6.3%	\$ 46,689	\$ -	\$ 46,689	\$ 46,689	\$ 43,779	\$ 43,779	47%
Wainwright-Nugget	\$ 1,917	0.5%	\$ 63,320	\$ -	\$ 63,320	\$ 63,320	\$ 65,237	\$ 65,237	15%
Segami Depot BC	\$ 2,971	99.5%	\$ 38,738	\$ -	\$ 432	\$ 39,170	\$ 42,141	\$ 42,141	100%
Camp Zama BC	\$ 92,756	23.4%	\$ 46,029	\$ -	\$ 39,203	\$ 85,232	\$ 177,988	\$ 177,988	37%
PARO	\$ 421,430	12.5%							

Buchanan BC	\$ 29,955	7.4%	\$ 5,785	\$ -	\$ -	\$ 5,785	\$ 35,740	\$ 35,740	9%
Redstone BC	\$ 53,173	10.2%	\$ -	\$ -	\$ 652	\$ 652	\$ 53,825	\$ 53,825	10%
Bragg-Dragon	\$ 52,105	9.4%	\$ -	\$ -	\$ 46,995	\$ 46,995	\$ 99,100	\$ 99,100	17%
Bragg-Airborne	\$ 43,145	8.2%	\$ 129,343	\$ -	\$ 129,343	\$ 129,343	\$ 172,488	\$ 172,488	26%
Bragg-Main Post	\$ 6,589	2.1%	\$ 93,420	\$ -	\$ 93,420	\$ 93,420	\$ 100,009	\$ 100,009	24%
Campbell-Hooper	\$ 5,607	0.7%	\$ -	\$ -	\$ 99,624	\$ 99,624	\$ 105,231	\$ 105,231	12%
Stewart-Hunter BC	\$ (19,189)	-7.0%	\$ 34,731	\$ 2,780	\$ 37,511	\$ 37,511	\$ 18,322	\$ 18,322	6%
Stewart-Stewart Lanes BC	\$ 43,597	16.5%	\$ -	\$ -	\$ 20,877	\$ 20,877	\$ 64,474	\$ 64,474	23%
Stewart-Marne	\$ 134,616	18.3%	\$ -	\$ -	\$ 130,281	\$ 130,281	\$ 264,897	\$ 264,897	31%
Benning-Main Post	\$ 169,735	24.5%	\$ 46,090	\$ 36,348	\$ 82,438	\$ 82,438	\$ 252,173	\$ 252,173	33%
Benning-Mall	\$ 135,678	18.2%	\$ 14,653	\$ 41,817	\$ 56,470	\$ 56,470	\$ 192,148	\$ 192,148	24%
Gordon BC	\$ 19,647	2.0%	\$ -	\$ -	\$ 171,842	\$ 171,842	\$ 191,489	\$ 191,489	17%
Jackson-Ivy	\$ 54,684	17.3%	\$ -	\$ -	\$ 10,185	\$ 10,185	\$ 64,869	\$ 64,869	20%
Knox-Houston	\$ 25,539	3.8%	\$ -	\$ -	\$ 46,057	\$ 46,057	\$ 71,596	\$ 71,596	10%
Rucker BC	\$ 2,198	0.6%	\$ 65,592	\$ -	\$ 6,041	\$ 71,633	\$ 73,831	\$ 73,831	17%
SERO	\$ 757,079	9.3%							

INSTALLATION CENTER NAME	NIBD	NIBD %	Increased NIBD if Lineage Benchmark Met	Increased NIBD if Lane Fees Per Line Benchmark Met	Overall Potential Increase in NIBD	Total Potential NIBD	Potential NIBD %
			BENCHMARKS	\$16.0	\$1.83		
McAlester BC	\$ 2,853	86.8%	\$ 21,188	\$ -	\$ 21,188	\$ 24,041	98%
Sierra BC	\$ 20,095	18.2%	\$ 23,919	\$ 8,386	\$ 32,305	\$ 52,400	37%
Hood-Phantom Warrior	\$ 559,830	33.7%	\$ -	\$ 8,512	\$ 8,512	\$ 568,342	34%
Irwin-Desert winds	\$ 82,560	12.7%	\$ 108,503	\$ -	\$ 108,503	\$ 191,063	25%
Polk-Stars and Strikes	\$ 29,185	5.7%	\$ -	\$ 67,641	\$ 67,641	\$ 96,826	17%
Sam Houston BC	\$ (99,359)	-27.5%	\$ -	\$ 100,439	\$ 100,439	\$ 1,080	0%
White Sands-Roadrunner	\$ 104,026	13.6%	\$ 64,838	\$ 4,506	\$ 69,344	\$ 173,370	21%
Bliss BC	\$ 73,064	6.1%	\$ 211,694	\$ -	\$ 211,694	\$ 284,758	20%
Sill-Twin Oaks	\$ 127,496	18.0%	\$ 23,029	\$ 69,497	\$ 92,526	\$ 220,022	27%
SWRO	\$ 899,750	15.1%					
Adjusted Army Totals	\$ 4,405,936	10.0%	\$ 3,486,256	\$ 2,157,454	\$ 5,643,710	\$ 9,885,314	23%

Food & Beverage

Benchmark Improvement Process

The summary tables on the next page illustrate the adopted benchmarks for COGs, Labor, and Other Operating Expenses for Army Snack Bars, Dining Room, Regular Bar, and Catered Food. The pages that follow the summary are the Benchmark Improvement Process results for each activity in those departments that had sufficient information to be listed.

The raw data used to compute the Benchmark Improvement Process information is taken directly from the Annual Benchmark Report. As that report contains breakouts by program, rather than region, we have maintained that format in this part of the report for each of the departments.

The Potential Total Additional NIBD from the four listed Army Food & Beverage departments is almost \$17.4M. With the current reported NIBD for FY 03 of \$18.4M, the total NIBD if these departments hit their benchmarks would be approximately \$35.7M.

Please note that we did not go back to each installation to obtain data such as labor that was not reported in the financial statements. This is important because many of the smaller programs did not charge labor or other operating expenses to their food and beverage departments. Therefore, departments with little or no labor or other expenses listed, may show that they are green, but that is simply because we do not know what the real numbers were.

Of the approximately 42 Snack Bars that recorded a negative NIBD in FY 03, if each had met the reported benchmarks, all would have been profitable.... Many would have been profitable if they'd met only one of the Benchmarks. This is the normal case for almost all the listed food and beverage activities. The primary value of this Benchmark Improvement Process is then, that managers can take a good hard look at where increases to earnings may be available, and take appropriate actions.

Highlights of Food & Beverage Benchmark Improvement Process

NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD	Total Potential NIBD	Potential NIBD %
Snack Bar	\$ 2,721,964	12.1%	\$ 763,020	\$ 1,840,332	\$ 385,576	\$ 2,981,519	\$ 5,708,316
Dining Room	\$ 2,429,734	5.9%	\$ 1,997,979	\$ 4,520,713	\$ 820,468	\$ 7,339,184	\$ 9,768,918
Regular Bar	\$ 8,259,308	35.3%	\$ 916,465	\$ 1,457,315	\$ 1,147,402	\$ 3,521,232	\$ 11,775,237
Catered Food	\$ 4,943,020	24.0%	\$ 741,888	\$ 2,118,188	\$ 683,379	\$ 3,543,464	\$ 8,400,627
TOTAL	\$ 18,354,026		\$ 4,419,352	\$ 9,936,548	\$ 3,036,826	\$ 17,385,399	\$ 35,653,098

SNACK BARS									
FACILITY NAME	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD	Total Potential NIBD	Potential NIBD %	
			37.0%	35.0%	7.0%				
BOWLING (12 LANES OR LESS)	\$ 473,754	13.5%	\$ 172,101	\$ 298,255	\$ 29,162	\$ 499,524	\$ 973,278	27.7%	
BOWLING (13 LANES OR MORE)	\$ 1,626,172	15.0%	\$ 288,660	\$ 603,458	\$ 120,404	\$ 1,012,527	\$ 2,638,699	24.3%	
GOLF	\$ 35,941	0.9%	\$ 177,594	\$ 635,166	\$ 108,608	\$ 921,375	\$ 957,316	22.7%	
CLUBS	\$ 469,726	30.8%	\$ 41,892	\$ 68,839	\$ 34,790	\$ 138,089	\$ 613,286	40.5%	
FB&E	\$ 116,371	7.0%	\$ 55,210	\$ 166,732	\$ 60,839	\$ 282,785	\$ 399,156	24.1%	
Adjusted Army Total:	\$ 2,721,964	12.1%	\$ 763,020	\$ 1,840,332	\$ 385,576	\$ 2,981,519	\$ 5,708,316	25.7%	

DINING ROOM									
FACILITY NAMES	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD	Total Potential NIBD	Potential NIBD %	
			35%	40%	10%				
OFFICERS' CLUBS TOTAL	(\$902,073)	-12.8%	\$ 529,140	\$ 1,286,998	\$ 330,496	\$ 2,146,638	\$ 1,244,565	17.7%	
COMMUNITY CLUBS TOTAL	\$2,467,530	11.2%	\$ 758,414	\$ 2,111,291	\$ 334,090	\$ 3,203,806	\$ 5,671,336	25.7%	
NCO/ENLISTED CLUBS TOTAL	(\$87,000)	-4.3%	\$ 209,652	\$ 225,486	\$ 20,164	\$ 455,304	\$ 368,304	18.1%	
FBE TOTAL	\$850,138	11.8%	\$ 360,860	\$ 457,212	\$ 121,500	\$ 939,577	\$ 1,789,715	24.8%	
THEME OPERATIONS TOTAL	\$101,749	19.3%	\$ -	\$ 32,269	\$ 10,792	\$ 43,061	\$ 117,143	22.2%	
GOLF TOTAL	(\$14,723)	-0.8%	\$ 41,499	\$ 339,648	\$ 3,426	\$ 384,573	\$ 369,850	19.3%	
BOWLING TOTAL	\$14,113	2.8%	\$ 98,415	\$ 60,770	\$ -	\$ 159,186	\$ 173,299	34.3%	
Adjusted Army Total:	\$2,429,734	5.9%	\$ 1,997,979	\$ 4,520,713	\$ 820,468	\$ 7,339,184	\$ 9,768,918	23.6%	

REGULAR BAR									
FACILITY NAMES	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD	Total Potential NIBD	Potential NIBD %	
			23%	25%	4.0%				
OFFICERS' CLUBS TOTAL	\$302,041	23.2%	\$ 69,999	\$ 155,220	\$ 47,622	\$ 272,846	\$ 574,887	44.3%	
COMMUNITY CLUBS TOTAL	\$3,434,400	32.8%	\$ 261,876	\$ 906,822	\$ 528,422	\$ 1,697,144	\$ 5,131,544	49.0%	
NCO/ENLISTED CLUBS TOTAL	\$754,937	34.2%	\$ 145,454	\$ 26,187	\$ 201,133	\$ 372,777	\$ 1,122,411	51.2%	
FBE TOTAL	\$2,462,360	43.6%	\$ 205,937	\$ 144,209	\$ 294,428	\$ 644,581	\$ 3,106,941	55.0%	
THEME OPERATIONS TOTAL	(\$1,631)	-11.8%	\$ -	\$ 8,115	\$ -	\$ 8,116	\$ 6,485	47.0%	
GOLF TOTAL	\$253,427	26.7%	\$ 87,514	\$ 73,768	\$ 12,731	\$ 174,015	\$ 427,442	45.1%	
BOWLING TOTAL	\$1,053,774	37.2%	\$ 145,685	\$ 142,994	\$ 63,067	\$ 351,753	\$ 1,405,527	49.6%	
Adjusted Army Total:	\$8,259,308	35.3%	\$ 916,465	\$ 1,457,315	\$ 1,147,402	\$ 3,521,232	\$ 11,775,237	50.3%	

CATERED FOOD									
FACILITY NAMES	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD	Total Potential NIBD	Potential NIBD %	
			30%	30.0%	6.0%				
OFFICERS' CLUBS TOTAL	\$2,362,007	29.4%	\$ 216,796	\$ 791,341	\$ 71,845	\$ 1,079,983	\$ 3,441,990	42.9%	
COMMUNITY CLUBS TOTAL	\$1,647,160	23.7%	\$ 297,126	\$ 692,428	\$ 266,784	\$ 1,256,340	\$ 2,903,500	41.8%	
NCO/ENLISTED CLUBS TOTAL	\$350,701	25.1%	\$ 15,604	\$ 125,626	\$ 73,785	\$ 215,015	\$ 565,716	40.5%	
FBE TOTAL	\$491,640	14.9%	\$ 155,909	\$ 405,539	\$ 266,027	\$ 827,478	\$ 1,319,118	40.0%	
THEMES	\$100,290	42.2%	\$ -	\$ -	\$ -	\$ -	\$ 100,290	42.2%	
BOWLING	\$31,646	43.5%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
GOLF TOTAL	(\$40,424)	-7.0%	\$ 56,454	\$ 103,254	\$ 4,939	\$ 164,648	\$ 70,013	34.8%	
Adjusted Army Total:	\$4,943,020	24.0%	\$ 741,888	\$ 2,118,188	\$ 683,379	\$ 3,543,464	\$ 8,400,627	41.8%	

REGULAR BAR

FACILITY NAMES	NIBD	NIBD%	Increased NIBD if COGS Equalled Benchmark	Increased NIBD if Labor Equalled Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark	Potential Total Additional NIBD	Total Potential NIBD	Potential NIBD %
OFFICERS' CLUBS								
Ft. Sam Houston Officer's Club	\$28,965	56.9%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,965 56.9%
Ft. Sill Officer's Club	\$62,464	54.8%	\$ 1,962	\$ -	\$ 555	\$ 2,517	\$ 64,981	57.0%
Ft. Hood Officer's Club	\$115,333	38.9%	\$ 4,909	\$ 8,413	\$ -	\$ 13,322	\$ 128,655	43.4%
Ft. Jackson Officer's Club	\$28,984	36.5%	\$ 1,271	\$ 1,391	\$ 4,252	\$ 6,913	\$ 35,897	45.2%
DGSC-Richmond/Center Rest.	\$12,945	36.0%	\$ 5,583	\$ 22	\$ -	\$ 5,605	\$ 18,550	51.5%
Fort Myer's Officer's Club	\$4,541	32.1%	\$ -	\$ 12,723	\$ -	\$ 12,723	\$ 58,264	41.1%
Ft. Bragg Officer's Club	\$35,699	19.1%	\$ 3,865	\$ 14,445	\$ 16,478	\$ 34,788	\$ 70,487	37.8%
Redstone - Firehouse Pub	\$10,219	15.4%	\$ 7,624	\$ 870	\$ 11,807	\$ 20,301	\$ 30,520	46.0%
Ft. Benning Officer's Club	\$10,349	6.0%	\$ 33,645	\$ 21,728	\$ -	\$ 55,374	\$ 65,723	38.3%
Ft. Monmouth Gibbs Hall	(\$12,992)	-29.5%	\$ 5,356	\$ 28,506	\$ -	\$ 33,863	\$ 20,871	47.3%
Ft. Belvoir Officer's Club	(\$18,137)	-30.0%	\$ -	\$ 38,806	\$ 10,269	\$ 49,076	\$ 30,939	51.1%
Redstone Officer's & Civilians Club	(\$11,407)	-31.7%	\$ 4,941	\$ 21,039	\$ 577	\$ 26,558	\$ 15,151	42.1%
Ft. Sam Houston - JRS	(\$5,922)	-38.0%	\$ 844	\$ 7,278	\$ 3,684	\$ 11,807	\$ 5,885	37.7%
COMMUNITY CLUBS								
Kazabira Club	\$33,0738	77.7%	\$ -	\$ -	\$ -	\$ -	\$ 330,738	77.7%
Yesterday's - Vilseck	\$132,285	66.7%	\$ -	\$ -	\$ -	\$ -	\$ 132,285	66.7%
The Cove	\$152,779	64.6%	\$ -	\$ -	\$ 2,023	\$ 2,023	\$ 154,802	65.5%
Japan - Zama Community Club	\$14,6,975	63.5%	\$ -	\$ -	\$ 7,204	\$ 7,204	\$ 154,179	66.6%
Armstrong's	\$128,078	59.5%	\$ -	\$ -	\$ 2,719	\$ 2,719	\$ 130,797	60.8%
Recovery Room	\$31,576	57.4%	\$ -	\$ 143	\$ -	\$ 143	\$ 31,719	57.6%
Landstuhl Community Club	\$109,396	57.3%	\$ -	\$ -	\$ -	\$ -	\$ 109,396	57.3%
Club Dix	\$429,455	55.1%	\$ 25,800	\$ -	\$ 4,335	\$ 30,135	\$ 459,590	59.0%
Afterhours Club	\$16,835	55.0%	\$ 1,700	\$ -	\$ 2,550	\$ 4,250	\$ 21,085	68.9%
Cp Page Club	\$102,555	54.9%	\$ -	\$ -	\$ -	\$ -	\$ 102,555	54.9%
Campbell Club	\$37,224	53.6%	\$ 1,587	\$ -	\$ -	\$ 1,587	\$ 38,811	55.9%
Katterbach Club	\$39,799	52.0%	\$ 2,469	\$ -	\$ -	\$ 2,469	\$ 42,268	55.2%
Hideaway Club	\$76,003	50.3%	\$ 8,303	\$ -	\$ -	\$ 8,303	\$ 84,306	55.8%
Mitchells	\$124,836	49.3%	\$ -	\$ 3,473	\$ -	\$ 3,473	\$ 128,309	50.7%
Mannheim Top Hat Club/W/ingers	\$169,086	49.3%	\$ -	\$ 1,112	\$ 8,441	\$ 9,553	\$ 178,639	52.1%
Ft. Hauchuca - La hacienda	\$85,480	46.7%	\$ 4,022	\$ -	\$ 27,632	\$ 31,654	\$ 117,134	64.0%
Pershing Club Annex	\$87,386	46.5%	\$ 5,146	\$ -	\$ 5,146	\$ 5,146	\$ 92,532	49.3%
Ft. Benning - Brew Pub	\$91,258	45.7%	\$ 414	\$ 2,267	\$ -	\$ 2,680	\$ 93,938	47.0%
Ft. Gordon - The Gordon Club	\$46,659	43.5%	\$ 409	\$ -	\$ 6,496	\$ 6,906	\$ 53,565	49.9%
Club Veneto	\$70,946	43.1%	\$ 572	\$ 403	\$ 14,649	\$ 15,624	\$ 86,570	52.6%

REGULAR BAR

FACILITY NAMES	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalled Benchmark	Increased NIBD if Labor Equalled Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark	Total Potential NIBD	Potential NIBD %
				23%	25%	4.0%		
OFFICERS' CLUBS								
Ft. Monmouth Gibbs Hall	DP-43	(\$12,992)	-29.5%	\$ 5,356	\$ 28,506	\$ -	\$ 33,863	\$ 20,871 47.3%
Redstone - Firehouse Pub	DW-12	\$10,219	15.4%	\$ 7,624	\$ 870	\$ 11,807	\$ 20,301	\$ 30,520 46.0%
Redstone Officer's & Civilians Club	DW-13	(\$11,407)	-31.7%	\$ 4,941	\$ 21,039	\$ 577	\$ 26,558	\$ 15,151 42.1%
Ft. Bragg Officer's Club	FB-30	\$35,699	19.1%	\$ 3,865	\$ 14,445	\$ 16,478	\$ 34,788	\$ 70,487 37.8%
Ft. Hood Officer's Club	FH-72	\$115,333	38.9%	\$ 4,909	\$ 8,413	\$ -	\$ 13,322	\$ 128,655 43.4%
Ft. Sam Houston - JRs	HE-05	(\$5,922)	-38.0%	\$ 844	\$ 7,278	\$ 3,684	\$ 11,807	\$ 5,885 37.7%
Ft. Sam Houston Officer's Club	HE-47	\$28,965	56.9%	\$ -	\$ -	\$ -	\$ -	\$ 28,965 56.9%
DGSC-Richmond/Center Rest.	LR-01	\$12,945	36.0%	\$ 5,583	\$ 22	\$ -	\$ 5,605	\$ 18,550 51.5%
Fort Myer's Officer's Club	RA-4F	\$45,541	32.1%	\$ -	\$ 12,723	\$ -	\$ 12,723	\$ 58,264 41.1%
Ft. Belvoir Officer's Club	RE-10	(\$18,137)	-30.0%	\$ -	\$ 38,806	\$ 10,269	\$ 49,076	\$ 30,939 51.1%
Ft. Benning Officer's Club	TB-FA	\$10,349	6.0%	\$ 33,645	\$ 21,728	\$ -	\$ 55,374	\$ 65,723 38.3%
Ft. Jackson Officer's Club	TM-01	\$28,984	36.5%	\$ 1,271	\$ 1,391	\$ 4,252	\$ 6,913	\$ 35,897 45.2%
Ft. Sill Officer's Club	TV-14	\$62,464	54.8%	\$ 1,962	\$ -	\$ 555	\$ 2,517	\$ 64,981 57.0%
COMMUNITY CLUBS								
Ft. Buchanan Community Club	AC-64	\$17,392	21.7%	\$ -	\$ -	\$ 35,331	\$ 35,332	\$ 52,724 65.8%
Igloo Club	DM-02	\$8,988	31.2%	\$ 1,655	\$ 1,387	\$ -	\$ 3,043	\$ 12,031 41.7%
Afterhours Club	DN-6R	\$16,835	55.0%	\$ 1,700	\$ -	\$ 2,550	\$ 4,250	\$ 21,085 68.9%
Arsenal Club	DX-01	(\$28,111)	-50.9%	\$ 6,301	\$ 26,051	\$ 17,228	\$ 49,582	\$ 21,471 38.9%
Eagle's Nest	EH-03	\$10,101	13.1%	\$ 10,009	\$ 7,725	\$ 655	\$ 18,390	\$ 28,491 37.0%
Campbell Club	FC-2B	\$37,224	53.6%	\$ 1,587	\$ -	\$ -	\$ 1,587	\$ 38,811 55.9%
Club Dix	FI-21	\$429,455	55.1%	\$ 25,800	\$ -	\$ 4,335	\$ 30,135	\$ 459,590 59.0%
Hideaway Club	FP-48	\$76,003	50.3%	\$ 8,303	\$ -	\$ -	\$ 8,303	\$ 84,306 55.8%
Walter Reed	HH-RR	\$3,113	6.0%	\$ 2,778	\$ 12,724	\$ -	\$ 15,502	\$ 18,615 35.7%
Freedom Inn	KD-P8	\$73,056	31.6%	\$ -	\$ 22,217	\$ -	\$ 22,217	\$ 95,273 41.2%
Nightwatch II	KD-R4	\$40,055	21.3%	\$ -	\$ 34,937	\$ -	\$ 34,937	\$ 74,992 39.9%
Camp Long	KD-S4	(\$3,861)	-7.2%	\$ -	\$ 26,776	\$ -	\$ 26,776	\$ 22,915 42.6%
Evergreen Club	KL-EE	(\$2,685)	-1.9%	\$ -	\$ 56,504	\$ -	\$ 56,505	\$ 53,820 38.0%
Henry's	KL-EH	\$20,797	14.6%	\$ -	\$ 16,376	\$ 15,069	\$ 31,445	\$ 52,242 36.7%
Hilltop Club	KL-EJ	\$15,736	7.1%	\$ 51,653	\$ 9,813	\$ 61,466	\$ 77,202	\$ 34.7%
Pusan Club	KL-EM	\$43,574	21.7%	\$ -	\$ 28,679	\$ 1,705	\$ 30,385	\$ 73,959 36.9%
Hideaway Club	KL-ER	\$28,814	18.0%	\$ -	\$ 29,405	\$ 792	\$ 30,197	\$ 59,011 36.8%
Harvey Lounge	KM-P4	\$46,486	28.8%	\$ -	\$ 9,793	\$ 10,366	\$ 20,159	\$ 66,645 41.2%
K-16 Club	KM-P7	\$19,677	25.4%	\$ -	\$ 11,948	\$ -	\$ 11,948	\$ 31,625 40.7%
Commisky's Club	KM-S2	\$14,097	16.9%	\$ -	\$ 12,242	\$ 4,369	\$ 16,611	\$ 30,708 36.8%
Main Post Club	KM-W7	\$15,401	11.7%	\$ -	\$ 18,313	\$ 13,032	\$ 31,346	\$ 46,747 35.6%
Hovey Borderline Café	KN-7F	\$20,764	16.7%	\$ -	\$ 27,674	\$ -	\$ 27,674	\$ 48,438 38.9%
Mitchells	KN-7K	\$124,836	49.3%	\$ -	\$ 3,473	\$ -	\$ 3,473	\$ 128,309 50.7%

REGULAR BAR

FACILITY NAMES	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalled Benchmark	Increased NIBD if Labor Equalled Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark	Total Potential NIBD	Potential NIBD %
				23%	25%	4.0%		
CRC CG's Bar	KN-8E	\$12,498	38.5%	\$ 78	\$ 1,370	\$ -	\$ 1,448	\$ 13,946 43.0%
Cp Greaves Notri	KN-8G	\$26,550	41.1%	\$ -	\$ 2,690	\$ -	\$ 2,690	\$ 29,240 45.3%
Cp Nimble Jackie B's	KN-8S	\$8,718	11.8%	\$ -	\$ 20,387	\$ -	\$ 20,388	\$ 29,106 39.3%
Cp Edwards Woverines Den	KN-8V	\$1,175	3.0%	\$ -	\$ 15,256	\$ -	\$ 15,256	\$ 16,431 41.3%
Cp Castle Hard Rok	KN-8W	(\$1,825)	-5.0%	\$ -	\$ 18,077	\$ -	\$ 18,078	\$ 16,253 44.2%
CP Essayons Comm Club	KN-9E	\$30,398	32.3%	\$ -	\$ 8,216	\$ -	\$ 8,217	\$ 38,615 41.0%
Cp LaGuardia Boat House	KN-9F	(\$3,939)	-7.1%	\$ -	\$ 27,266	\$ -	\$ 27,267	\$ 23,328 41.8%
Cp Kyle Edeewa Club	KN-9G	\$9,383	16.6%	\$ -	\$ 11,794	\$ -	\$ 11,794	\$ 21,177 37.5%
Cp Spears Dragon Slayers	KN-9H	\$6,168	15.7%	\$ -	\$ 8,609	\$ -	\$ 8,610	\$ 14,778 37.5%
Cp Howeze Trailblazer	KN-9J	\$6,637	14.4%	\$ -	\$ 11,834	\$ -	\$ 11,834	\$ 18,471 40.0%
Cp Gaint - Gator Club	KN-9T	\$5,303	13.8%	\$ -	\$ 9,738	\$ -	\$ 9,738	\$ 15,041 39.2%
Cp Page Club	KN-S3	\$102,555	54.91%	\$ -	\$ -	\$ -	\$ -	\$ 102,555 54.9%
Cp Casey Warrior's Club	KN-Y3	(\$19,344)	-9.7%	\$ -	\$ 83,154	\$ 10,740	\$ 93,895	\$ 74,551 37.4%
Cp Gary Owen Saber Club	KN-Y5	\$9,819	12.7%	\$ -	\$ 20,853	\$ -	\$ 20,853	\$ 30,672 39.6%
Menwith Hill Community Club	NA-C2	\$15,987	16.5%	\$ 4,358	\$ 642	\$ 23,905	\$ 28,906	\$ 44,893 46.3%
Bad Aibling Community Club	NB-12	\$3,704	2.6%	\$ 13,421	\$ 33,414	\$ -	\$ 46,835	\$ 50,539 35.6%
Frontier Club	OD-06	\$4,836	24.7%	\$ 1,792	\$ -	\$ 5,786	\$ 7,578	\$ 12,414 63.4%
West Point Club	PA-01	\$22,222	39.2%	\$ 4,091	\$ -	\$ 1,432	\$ 5,524	\$ 27,746 48.9%
Alaska - Last Frontier Club	QD-52	\$2,183	8.2%	\$ 2,278	\$ 1,585	\$ 4,540	\$ 8,404	\$ 10,587 39.7%
Alaska - Down Under	QD-54	\$18,807	35.8%	\$ 2,769	\$ 212	\$ 4,514	\$ 7,494	\$ 26,301 50.0%
Japan - Hob Nob Inn	QJ-CS	\$9,237	18.4%	\$ -	\$ 6,703	\$ 2,490	\$ 9,193	\$ 18,430 36.7%
Japan - Zama Community Club	QJ-CZ	\$146,975	63.5%	\$ -	\$ -	\$ 7,204	\$ 7,204	\$ 154,179 66.6%
Japan - Coral Cove Club	QJ-ZM	\$37,923	39.5%	\$ -	\$ -	\$ 18,800	\$ 18,800	\$ 56,723 59.1%
Spates Hall Community Club	RA-4J	(\$2,632)	-2.0%	\$ 21,929	\$ 26,271	\$ -	\$ 48,200	\$ 45,568 34.6%
Ft. Belvoir Community Club	RE-20	\$7,388	9.1%	\$ 10,397	\$ -	\$ 29,019	\$ 39,417	\$ 46,805 57.4%
Fort Meade Community Club	RI-AL	\$29,027	17.9%	\$ 13,184	\$ 14,194	\$ 5,236	\$ 32,614	\$ 61,641 37.9%
Ft. Hamilton Community Club	RK-26	\$100,100	34.2%	\$ 13,782	\$ 1,558	\$ 21,380	\$ 36,720	\$ 136,820 46.7%
Ft. Benning - Brew Pub	TB-NG	\$91,258	45.7%	\$ 414	\$ 2,267	\$ -	\$ 2,680	\$ 93,938 47.0%
Ft. Eustis Community Club	TG-EC	\$80,680	36.8%	\$ 8,647	\$ -	\$ 37,229	\$ 45,876	\$ 126,556 57.7%
Ft. Gordon - The Gordon Club	TH-36	\$46,659	43.5%	\$ 409	\$ -	\$ 6,496	\$ 6,906	\$ 53,565 49.9%
Ft. Jackson - Impact Zone	TM-IZ	\$11,681	16.4%	\$ 7,344	\$ 3,806	\$ 6,297	\$ 17,446	\$ 29,127 40.9%
Ft. Knox - Leaders Club	TN-T2	\$8,306	14.1%	\$ -	\$ 6,282	\$ -	\$ 6,282	\$ 14,588 24.8%
Ft. Lee Regimental Club	TQ-LA	\$93,071	23.3%	\$ 6,436	\$ 5,635	\$ 73,781	\$ 85,852	\$ 178,923 44.7%
Lee Club	TQ-LC	\$47,607	28.2%	\$ 15,983	\$ -	\$ 30,245	\$ 46,228	\$ 93,835 55.6%
Ft. Rucker Main Community Club	TU-01	\$43,904	32.4%	\$ 6,586	\$ 6,323	\$ -	\$ 12,909	\$ 56,813 41.9%
Observation Post (2)	TV-B9	\$679	5.1%	\$ 2,288	\$ 759	\$ 1,545	\$ 4,592	\$ 5,271 39.4%
Pershing Club Annex	TW-01	\$87,386	46.5%	\$ 5,146	\$ -	\$ -	\$ 5,146	\$ 92,532 49.3%
Audie Murphy's Club	TW-16	\$37,490	29.3%	\$ 2,139	\$ 10,487	\$ -	\$ 12,626	\$ 50,116 39.1%
Tri-Corps (Accounting)	TW-17	\$856	3.2%	\$ 1,642	\$ 6,847	\$ -	\$ 8,490	\$ 9,346 35.4%

REGULAR BAR

FACILITY NAMES	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalled Benchmark	Increased NIBD if Labor Equalled Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark	Total Potential NIBD	Potential NIBD %
				23%	25%	4.0%	Potential Total Additional NIBD	
Ft. Hauchuca - La hacienda	TZ-BE	\$85,480	46.7%	\$ 4,022	\$ -	\$ 27,632	\$ 31,654	\$ 117,134 64.0%
Ft. Hauchuca - 19th Hole	TZ-BF	\$14,212	14.8%	\$ 7,299	\$ 13,176	\$ -	\$ 20,475	\$ 34,687 36.2%
Livorno Community Club	VA-LK	\$24,006	23.6%	\$ 4,087	\$ 2,588	\$ 12,960	\$ 19,635	\$ 43,641 42.9%
Club Veneto	VA-V/S	\$70,946	43.1%	\$ 572	\$ 403	\$ 14,649	\$ 15,624	\$ 86,570 52.6%
Illiesheim Community Club	XS-1C	\$4,351	40.5%	\$ 122	\$ 316	\$ -	\$ 439	\$ 4,790 44.6%
Katterbach Club	XS-3C	\$39,799	52.0%	\$ 2,469	\$ -	\$ -	\$ 2,469	\$ 42,268 55.2%
Brussels Club	YM-EJ	(\$16,730)	-60.6%	\$ 5,094	\$ 9,737	\$ 13,431	\$ 28,263	\$ 11,533 41.8%
Chievres Club	YM-VE	\$17,691	26.8%	\$ 11,602	\$ 472	\$ 716	\$ 12,790	\$ 30,481 46.2%
Kelley Community Club	ZC-MC	(\$2,065)	-3.9%	\$ 1,850	\$ 19,248	\$ -	\$ 21,099	\$ 19,034 35.7%
Stuttgart - The Back Lot	ZC-P6	(\$42,805)	-46.3%	\$ 8,580	\$ 39,297	\$ 28,765	\$ 76,643	\$ 33,838 36.6%
Patch Community Club	ZC-PC	\$10,115	16.6%	\$ 6,466	\$ 6,397	\$ -	\$ 12,863	\$ 22,978 37.8%
Robinson Barracks Club	ZC-RC	(\$5,566)	-9.1%	\$ 6,466	\$ 11,062	\$ 9,028	\$ 26,558	\$ 20,992 34.3%
Gettysburg Club-Grafenwoehr	ZF-33	\$27,464	43.0%	\$ -	\$ 1,669	\$ -	\$ 1,669	\$ 29,133 45.7%
Yesterday's - Vilseck	ZF-56	\$132,285	66.7%	\$ -	\$ -	\$ -	\$ -	\$ 132,285 66.7%
Recovery Room	ZG-33	\$31,576	57.4%	\$ -	\$ 143	\$ -	\$ 143	\$ 31,719 57.6%
Mannheim Top Hat Club/Wingers	ZG-CF	\$169,086	49.3%	\$ -	\$ 1,112	\$ 8,441	\$ 9,553	\$ 178,639 52.1%
The Cove	ZG-CG	\$152,779	64.6%	\$ -	\$ -	\$ 2,023	\$ 2,023	\$ 154,802 65.5%
Armstrong's	ZG-LA	\$128,078	59.5%	\$ -	\$ -	\$ 2,719	\$ 2,719	\$ 130,797 60.8%
Kazabria Club	ZG-LB	\$330,738	77.7%	\$ -	\$ -	\$ -	\$ -	\$ 330,738 77.7%
Landstuhl Community Club	ZG-LD	\$109,396	57.3%	\$ -	\$ -	\$ -	\$ -	\$ 109,396 57.3%
Tradewinds	ZG-TN	(\$13,613)	-23.4%	\$ -	\$ 37,097	\$ 2,174	\$ 39,272	\$ 25,659 44.0%
NCO/ENLISTED CLUBS								
Redstone	DW-22	\$5,303	35.3%	\$ -	\$ 2,446	\$ -	\$ 26,554	\$ 291,154 47.6%
Ft. Bragg NCO Club	FB-50	\$264,600	43.2%	\$ 24,108	\$ 2,446	\$ 454	\$ 3,145	\$ 4,697 34.3%
Yntema Club	FB-51	\$1,552	11.3%	\$ 246	\$ 2,445	\$ -	\$ 11,223	\$ 165,184 62.6%
Patton's Inn	FH-79	\$153,961	58.3%	\$ 11,223	\$ -	\$ 85	\$ 85	\$ 8,935 52.8%
Ft. Sam Houston NCO Club	HE-45	\$65,701	55.3%	\$ -	\$ 8,986	\$ 8,986	\$ 74,687	\$ 62,8%
Ft. Benning Main NCO Club	TB-NB	\$8,850	52.3%	\$ -	\$ 85	\$ -	\$ 85	\$ 8,935 52.8%
Sand Hill Club	TB-NC	(\$8,090)	-26.7%	\$ 3,081	\$ 11,348	\$ 4,429	\$ 18,859	\$ 10,769 35.6%
Afterhours Club	TB-ND	\$59,449	46.9%	\$ 6,333	\$ -	\$ 6,333	\$ 6,333	\$ 65,782 51.9%
Centennial Club	TC-13	\$46,590	37.6%	\$ 1,555	\$ 702	\$ 16,726	\$ 18,984	\$ 65,574 53.0%
Ft. Jackson Club	TM-N1	\$56,522	14.6%	\$ 29,086	\$ 2,500	\$ 111,391	\$ 142,978	\$ 199,500 51.5%
Magruder's Sport Pub & Grill	TM-N2	\$19,764	8.4%	\$ 27,966	\$ 5,037	\$ 55,096	\$ 88,099	\$ 107,863 45.9%
Impact Zone	TV-31	\$81,163	33.6%	\$ 36,390	\$ -	\$ 2,483	\$ 38,873	\$ 120,036 49.7%
Ft. Sill NCO Club	TV-34	(\$428)	-2.0%	\$ 5,467	\$ 1,624	\$ 1,568	\$ 8,659	\$ 8,231 38.0%

REGULAR BAR

FACILITY NAMES	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark		Increased NIBD if Labor Equalized Benchmark		Increased NIBD if Oth Op Exp Equalized Benchmark		Total Potential NIBD	Potential NIBD %
				23%	25%	23%	25%	4.0%			
FB&E											
Anniston - Driving Range	DB-03	\$13,548	22.3%	\$ -	\$ 7,082	\$ -	\$ 1,831	\$ 8,913	\$	22,461	37.0%
Tobyhana	EG-10	\$14,224	57.2%	\$ 977	\$ -	\$ -	\$ -	\$ 977	\$	15,201	61.1%
Ft. Campbell - 101 Pub	FC-2F	\$8,346	44.0%	\$ 261	\$ 41	\$ 339	\$ 641	\$ 8,987	\$	47.4%	
Ft. Campbell - Sportman's Lodge	FG-2G	\$28,192	38.1%	\$ -	\$ -	\$ 15,357	\$ 15,357	\$ 43,549	\$	58.9%	
Ft. Carson - Extremes	FD-01	\$169,846	40.3%	\$ 22,323	\$ -	\$ 72,054	\$ 94,377	\$ 264,223	\$	62.7%	
Ft. Carson - Neon Sports Saloon	FD-08	\$9,652	18.0%	\$ 290	\$ 223	\$ 20,833	\$ 21,346	\$ 30,998	\$	57.7%	
Ft. Carson - Elkhorn Conference Ctr	FD-11	\$21,443	65.6%	\$ 222	\$ -	\$ 23	\$ 246	\$ 21,689	\$	66.3%	
The Commons/Winners Circle	FG-12	\$149,774	42.5%	\$ 14,187	\$ -	\$ 31,000	\$ 45,187	\$ 194,961	\$	55.3%	
Ft. Hood - Longhorn Saloon	FH-77	\$9,627	20.7%	\$ 1,420	\$ 6,957	\$ -	\$ 8,377	\$ 18,004	\$	38.7%	
Outer Limits Sports Bar	FL-5E	\$139,204	58.2%	\$ 7,917	\$ -	\$ -	\$ 7,917	\$ 147,121	\$	61.6%	
Ft. Lewis - American Lake Club	FM-21	\$75,572	28.6%	\$ 900	\$ 26,746	\$ -	\$ 27,646	\$ 103,218	\$	39.0%	
Ft. Lewis - Madigan Café	FM-22	\$30,477	69.3%	\$ -	\$ -	\$ 353	\$ 353	\$ 30,830	\$	70.1%	
Ft. Lewis - Club North	FM-23	\$254,340	65.1%	\$ -	\$ -	\$ -	\$ -	\$ 254,340	\$	65.1%	
McCoy's	FN-21	\$550,546	48.0%	\$ 58,761	\$ -	\$ 60,529	\$ 119,289	\$ 669,835	\$	58.4%	
Ft. Polk - Warrior Club	FT-23	\$23,829	38.8%	\$ 3,877	\$ 519	\$ -	\$ 4,396	\$ 28,225	\$	45.9%	
Ft. Polk - Sports America	FT-28	\$93,288	44.6%	\$ 17,832	\$ -	\$ 3,705	\$ 21,537	\$ 114,825	\$	54.9%	
Riley's Restaurant/Event Ctr	FU-55	\$3,075	26.0%	\$ 128	\$ 1,391	\$ -	\$ 1,519	\$ 4,594	\$	38.9%	
Ft. Riley Event Center	FU-59	\$126,850	58.3%	\$ 5,922	\$ -	\$ 888	\$ 6,811	\$ 133,661	\$	61.5%	
Club Stewart	FW-GC	\$22,299	18.5%	\$ 5,485	\$ 9,579	\$ 8,325	\$ 23,389	\$ 45,688	\$	38.0%	
Ft. Stewart - Hunter Club	FW-HC	\$11,513	50.7%	\$ 1,044	\$ -	\$ 554	\$ 1,597	\$ 13,110	\$	57.8%	
Dugway Club	OC-02	\$22,448	26.9%	\$ 6,031	\$ 1,850	\$ 5,925	\$ 13,806	\$ 36,254	\$	43.4%	
Yuma - Cactus Café	OE-04	\$39,042	48.3%	\$ 4,904	\$ -	\$ 346	\$ 5,251	\$ 44,293	\$	54.8%	
Ft. Knox - Leaders Club Fiddlers Grn	TN-S3	\$76	0.2%	\$ 1,489	\$ 4,235	\$ 4,949	\$ 10,674	\$ 10,750	\$	35.2%	
Ft. Knox - Gallottas	TN-S4	\$85,662	47.0%	\$ 10,000	\$ -	\$ 688	\$ 10,689	\$ 96,351	\$	52.9%	
Ft. Knox Rocker II Club	TN-T7	\$306,601	48.5%	\$ 7,742	\$ -	\$ 48,621	\$ 56,363	\$ 362,964	\$	57.4%	
Havana Beach Club	TP-21	\$23,523	27.3%	\$ 5,581	\$ 4,217	\$ 1,833	\$ 11,631	\$ 35,154	\$	40.8%	
Solarium Rest.	TP-54	(\$7,371)	-25.1%	\$ 1,710	\$ 10,278	\$ 6,131	\$ 18,119	\$ 10,748	\$	36.6%	
Ft. Rucker - Aviators Landing	TU-02	\$40,536	28.9%	\$ 15,297	\$ 5,066	\$ -	\$ 20,363	\$ 60,899	\$	43.4%	
Lakeside Activity Ctr	TZ-BK	\$7,259	36.5%	\$ 420	\$ -	\$ 2,772	\$ 3,192	\$ 10,451	\$	52.5%	
Golden Lion Club/w Joe Dugan's	VA-VT	\$38,333	48.6%	\$ 275	\$ -	\$ 6,147	\$ 6,423	\$ 44,756	\$	56.7%	
Rheinlander Club Anex	WH-30	\$29,407	75.9%	\$ -	\$ -	\$ -	\$ -	\$ 29,407	\$	75.9%	
Amelia Earthat's Café'	WH-5E	\$13,360	30.1%	\$ 4,301	\$ 1,863	\$ -	\$ 6,164	\$ 19,524	\$	43.9%	
Wiesbaden Catering Center	WH-5G	(\$2,494)	-29.8%	\$ 603	\$ 3,791	\$ 1,224	\$ 5,619	\$ 3,125	\$	37.4%	
Strassburg Club	WH-8U	\$9,112	28.7%	\$ 321	\$ 3,088	\$ -	\$ 3,409	\$ 12,521	\$	39.4%	
International Club	WH-D2	\$68,780	41.7%	\$ -	\$ 5,054	\$ -	\$ 5,054	\$ 73,834	\$	44.7%	
Capri Club	WH-H2	\$22,141	60.3%	\$ -	\$ -	\$ -	\$ -	\$ 22,141	\$	60.3%	
Whispering Pines	XS-BG	\$3,479	15.7%	\$ 2,310	\$ 2,364	\$ -	\$ 4,675	\$ 8,154	\$	36.9%	
End Zone	XS-LC	\$7,170	30.6%	\$ 1,185	\$ 1,334	\$ -	\$ 2,519	\$ 9,689	\$	41.4%	
The Lodge at Woodland Inn	XS-RC	\$8,693	41.5%	\$ 2,223	\$ 92	\$ -	\$ 2,315	\$ 11,008	\$	52.6%	
Getaway Lounge	ZF-45	(\$9,042)	-11.7%	\$ -	\$ 48,439	\$ -	\$ 48,440	\$ 39,398	\$	51.1%	

REGULAR BAR

FACILITY NAMES	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalled Benchmark	Increased NIBD if Labor Equalled Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark	Total Potential NIBD	Potential NIBD %
				23%	25%	4.0%		
THEME OPERATIONS								
Camp Casey - Primos	KN-7V	(\$1,631)	-11.8%	\$ -	\$ 8,115	\$ -	\$ 8,116	\$ 6,485 47.0%
GOLF								
Aberdeen Proving Ground	DA-09	\$11,471	47.4%	\$ 1,168	\$ -	\$ -	\$ 1,168	\$ 12,639 52.3%
Sung Nam	KM	\$45,041	39.5%	\$ -	\$ 7,117	\$ -	\$ 7,117	\$ 52,158 45.7%
Camp Casey	KN-6X	\$16,671	16.4%	\$ -	\$ 23,611	\$ -	\$ 23,611	\$ 40,282 39.7%
Dugway	OC	\$13,789	32.7%	\$ 4,827	\$ 744	\$ -	\$ 5,572	\$ 19,361 46.0%
Leilehua	QB-GM	\$82,676	54.8%	\$ 6,750	\$ -	\$ -	\$ 6,750	\$ 89,426 59.2%
Ft. Belvoir	RE	\$31,466	24.6%	\$ 22,028	\$ 3,393	\$ -	\$ 25,422	\$ 56,888 44.4%
Ft. Meade	RI	\$27,167	24.5%	\$ 12,902	\$ 6,644	\$ -	\$ 19,546	\$ 46,713 42.1%
Ft. Eustis	TG	\$7,315	9.1%	\$ 18,284	\$ 5,905	\$ -	\$ 24,189	\$ 31,504 39.2%
Ft. Knox	TN	\$7,920	5.0%	\$ 13,839	\$ 24,514	\$ 12,731	\$ 51,084	\$ 59,004 37.4%
Ft. Sill	TV-CL	\$5,426	51.3%	\$ 1,999	\$ -	\$ -	\$ 1,999	\$ 7,425 70.2%
Ft. Sill	TV-FS	\$4,485	15.9%	\$ 5,716	\$ 1,840	\$ -	\$ 7,556	\$ 12,041 42.6%
BOWLING								
Ft. Monmouth Bowling	DP-42	\$1,667	6.6%	\$ 3,030	\$ 4,634	\$ -	\$ 7,664	\$ 9,331 37.1%
Selfridge Bowling Lanes	EF-28	\$40,250	26.7%	\$ 5,421	\$ 12,737	\$ -	\$ 18,158	\$ 58,408 38.8%
Tooele Bowling Lanes	EH-02	\$11,870	62.5%	\$ 2,129	\$ -	\$ -	\$ 2,129	\$ 13,999 73.7%
Ft. Carson Bowling	FD-18	\$37,868	24.0%	\$ 7,783	\$ 4,022	\$ 17,996	\$ 29,801	\$ 67,669 42.8%
Ft. McPherson Bowling	FP-17	\$18,890	29.0%	\$ 3,843	\$ 3,145	\$ 946	\$ 7,935	\$ 26,825 41.1%
Ft. Riley Bowling	FU-33	\$102,487	55.1%	\$ 11,686	\$ -	\$ -	\$ 11,686	\$ 114,173 61.4%
Ft. Detrick Bowling Center	HC-35	\$1,512	12.9%	\$ 2,637	\$ 677	\$ -	\$ 3,315	\$ 4,827 41.2%
EUSA - Cp Walker Bowling Center	KL-CS	\$25,929	55.0%	\$ -	\$ -	\$ -	\$ -	\$ 25,929 55.0%
EUSA - Yongsan Lanes	KM-K8	\$8,984	7.1%	\$ -	\$ 39,332	\$ -	\$ 39,332	\$ 48,316 38.0%
EUSA - Cp Casey Bowling Center	KN-2N	\$137,215	63.1%	\$ -	\$ -	\$ 5,984	\$ 5,985	\$ 143,200 65.8%
Dugway PG	OC-04	(\$10,582)	-29.6%	\$ 10,101	\$ 13,171	\$ -	\$ 23,273	\$ 12,691 35.5%
White Sands Bowling	OD-'03	\$5,816	9.0%	\$ 4,496	\$ 7,224	\$ 5,919	\$ 17,640	\$ 23,456 36.4%
Ft. Benning Main Center	TB-BA	\$55,786	50.4%	\$ 9,338	\$ -	\$ -	\$ 9,338	\$ 69,124 58.2%
Ft. Benning Mall Center	TB-BB	\$46,641	46.5%	\$ 10,026	\$ -	\$ -	\$ 10,026	\$ 56,667 56.4%
Ft. Bliss Bowling	TC-36	\$75,556	30.6%	\$ 26,165	\$ 510	\$ 15,030	\$ 41,705	\$ 117,261 47.5%
Ft. Eustis Bowling	TG-BE	\$64,791	38.3%	\$ 12,767	\$ -	\$ 4,769	\$ 17,536	\$ 82,327 48.7%
Ft. Story Bowling	TG-BS	\$11,684	45.7%	\$ 4,387	\$ -	\$ -	\$ 4,388	\$ 16,072 62.8%
Ft. Gordon	TH-47	\$28,227	21.9%	\$ 6,567	\$ 9,730	\$ 4,649	\$ 20,946	\$ 49,173 38.1%
Ft. Sill	TV-44	\$14,850	24.0%	\$ 13,127	\$ 1,358	\$ -	\$ 14,485	\$ 29,335 47.3%
Ft. Leonard Wd - Daughtry Bowling	TW-29	\$37,090	52.3%	\$ 5,010	\$ -	\$ -	\$ 5,010	\$ 42,100 59.4%
Ft. Huachuca	TZ-BG	\$25,284	58.8%	\$ 4,829	\$ -	\$ -	\$ 4,829	\$ 30,113 70.0%
104th ASG	WH-A6	\$2,675	6.8%	\$ -	\$ 12,119	\$ -	\$ 12,120	\$ 14,795 37.5%
104th ASG - Giessessen Bowling Ctr	WH-G6	\$10,436	36.0%	\$ -	\$ 2,801	\$ -	\$ 2,801	\$ 13,237 45.6%

REGULAR BAR

FACILITY NAMES	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalled Benchmark	Increased NIBD if Labor Equalled Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark	Potential Total Additional NIBD	Total Potential NIBD	Potential NIBD %
				23%	25%	4.0%			
98th ASG	XS-3M	\$8,221	21.1%	\$ 234	\$ 5,494	\$ -	\$ 5,728	\$ 13,949	35.8%
98th ASG	XS-BM	\$13,297	64.2%	\$ -	\$ -	\$ -	\$ -	\$ 13,297	64.2%
80th ASG NATO(SHAPE)	YM-NH	\$12,254	47.5%	\$ 581	\$ -	\$ 964	\$ 1,545	\$ 13,799	53.4%
100th ASG	ZF-47	\$78,061	59.0%	\$ -	\$ -	\$ -	\$ -	\$ 78,061	59.0%
100th ASG - Vilseck Bowling Center	ZF-57	\$28,369	62.6%	\$ -	\$ -	\$ -	\$ -	\$ 28,369	62.6%
26th ASG - Heidelberg PHV Bowling	ZG-38	\$65,477	38.8%	\$ -	\$ 10,428	\$ -	\$ 10,428	\$ 75,905	45.0%
26th ASG -	ZG-BX	\$18,795	38.2%	\$ -	\$ 2,263	\$ 1,433	\$ 3,695	\$ 22,490	45.7%
26th ASG -	ZG-CS	\$50,180	41.9%	\$ -	\$ 631	\$ 5,377	\$ 6,008	\$ 56,188	46.9%
26th ASG - Dramstadt Bowling	ZG-SR	\$20,194	22.6%	\$ 1,527	\$ 12,719	\$ -	\$ 14,247	\$ 34,441	38.6%
OFFICERS' CLUBS TOTAL		\$302,041	23.2%	\$ 69,999	\$ 155,220	\$ 47,622	\$ 272,846	\$ 574,887	44.3%
COMMUNITY CLUBS TOTAL		\$3,434,400	32.8%	\$ 261,876	\$ 906,822	\$ 528,422	\$ 1,697,144	\$5,131,544	49.0%
NCO/ENLISTED CLUBS TOTAL		\$754,937	34.2%	\$ 145,454	\$ 26,187	\$ 201,133	\$ 372,777	\$1,122,411	51.2%
FBE TOTAL		\$2,462,360	43.6%	\$ 205,937	\$ 144,209	\$ 294,428	\$ 644,581	\$3,106,941	55.0%
THEME OPERATIONS TOTAL		(\$1,631)	-11.8%	\$ -	\$ 8,115	\$ -	\$ 8,116	\$ 6,485	47.0%
GOLF TOTAL		\$253,427	26.7%	\$ 87,514	\$ 73,768	\$ 12,731	\$ 174,015	\$427,442	45.1%
BOWLING TOTAL		\$1,053,774	37.2%	\$ 145,685	\$ 142,994	\$ 63,067	\$ 351,753	\$1,405,527	49.6%
Adjusted Army Total:		\$8,259,308	35.3%	\$916,465	\$1,457,315	\$1,147,402	\$3,521,232	\$11,775,237	50.3%

DINING ROOM									
FACILITY NAMES	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD	Total Potential NIBD	Potential NIBD %
				35%	40%	10%			
OFFICERS' CLUBS									
Redstone - Soldatenstube	DW-16	(\$81,101)	-18%	\$ -	\$ 116,555	\$ 44,940	\$ 161,495	\$ 80,394	18.1%
Ft. Bragg Officer's Club	FB-30	\$32,555	4%	\$ 42,748	\$ 74,533	\$ 13,414	\$ 130,696	\$ 163,251	18.7%
Ft. Hood Officer's Club	FH-72	(\$10,967)	-1%	\$ 49,732	\$ 155,559	\$ 1,620	\$ 206,911	\$ 195,944	18.1%
Ft. Sam Houston Officer's Club	HE-47	(\$48,729)	-17%	\$ 25,299	\$ 69,973	\$ -	\$ 95,272	\$ 46,543	16.2%
DGSC-Richmond/Center Rest.	LR-01	\$53,673	17%	\$ 12,859	\$ 17,654	\$ -	\$ 30,513	\$ 84,186	26.8%
Officers Club	LR-1B	(\$2,855)	-1%	\$ 56,868	\$ 7,944	\$ 18,087	\$ 82,899	\$ 80,044	15.0%
Ft. Myer's Officer's Club	RA-4F	(\$208,951)	-23%	\$ -	\$ 257,510	\$ 75,036	\$ 332,546	\$ 123,595	16.5%
Wainwright Hall	RA-4K	(\$9,447)	-18%	\$ -	\$ 24,597	\$ 2,218	\$ 26,815	\$ 17,368	33.0%
Ft. Belvoir Officer's Club	RE-10	(\$457,020)	-49%	\$ 141,780	\$ 341,807	\$ 115,264	\$ 598,852	\$ 141,832	15.3%
Ft. Benning Officer's Club	TB-FA	(\$142,630)	-19%	\$ 116,138	\$ 156,226	\$ 2,869	\$ 275,234	\$ 132,604	17.9%
Ft. Bliss Officer's Club	TC-01	(\$16,263)	-4%	\$ 29,928	\$ 27,298	\$ 21,587	\$ 78,813	\$ 62,550	16.8%
Ft. Jackson Officer's Club	TM-01	\$14,603	3%	\$ 34,515	\$ 35,485	\$ 7,057	\$ 77,057	\$ 91,660	18.5%
Ft. Sill Officer's Club	TV-14	(\$24,941)	-15%	\$ 19,722	\$ 1,857	\$ 28,405	\$ 49,535	\$ 24,594	15.2%
COMMUNITY CLUBS									
Ft. Buchanan Community Club	AC-64	\$81,091	17.0%	\$ 821	\$ -	\$ -	\$ 821	\$ 81,912	17.1%
Igloo Club	DM-02	\$387,028	38.8%	\$ 20,245	\$ -	\$ -	\$ 20,245	\$ 407,273	40.8%
Landview Club	DN-2J	\$15,241	12.0%	\$ 6,977	\$ 2,929	\$ -	\$ 9,906	\$ 25,147	19.8%
Lane Hall	DP-45	\$18,259	12.9%	\$ -	\$ 32,580	\$ -	\$ 32,580	\$ 50,839	36.0%
Eagle's Nest	EH-03	(\$21,930)	-19.6%	\$ 15,060	\$ 25,740	\$ 1,418	\$ 42,219	\$ 20,289	18.1%
Campbell Club	FC-2B	\$37,930	16.9%	\$ 1,897	\$ 15,580	\$ -	\$ 17,476	\$ 55,406	24.8%
Club Dix	FI-21	(\$122,480)	-28.4%	\$ 76,762	\$ 116,697	\$ -	\$ 193,459	\$ 70,979	16.5%
Hideaway Club	FP-48	(\$62,413)	-29.5%	\$ 4,113	\$ 84,181	\$ 14,719	\$ 103,013	\$ 40,600	19.2%
Freedom Inn	KD-P8	(\$102,064)	-27.4%	\$ 2,638	\$ 121,326	\$ 33,944	\$ 157,908	\$ 55,844	15.0%
Nightwatch II	KD-R4	\$10,122	1.4%	\$ -	\$ 106,731	\$ -	\$ 106,731	\$ 116,853	16.3%
Camp Long	KD-S4	\$8,504	7.8%	\$ 496	\$ 26,643	\$ -	\$ 27,139	\$ 35,643	32.6%
Evergreen Club	KL-EE	\$53,353	5.2%	\$ 14,281	\$ 142,653	\$ -	\$ 156,934	\$ 210,287	20.6%
Henry's	KL-EH	\$31,555	13.6%	\$ 13,246	\$ -	\$ -	\$ 13,246	\$ 44,801	19.3%
Hilltop Club	KL-EJ	\$11,743	48.7%	\$ -	\$ 15,340	\$ -	\$ 15,340	\$ 27,083	18.8%
Pusan Club	KL-EM	\$8,160	1.8%	\$ 15,575	\$ 77,273	\$ -	\$ 92,848	\$ 101,008	21.7%
Camp Market	KM-R9	(\$7,937)	-6.5%	\$ 3,077	\$ 33,029	\$ -	\$ 36,106	\$ 28,169	23.0%
Commisky's Club	KM-S2	(\$74,433)	-6.0%	\$ 68,034	\$ 272,254	\$ -	\$ 340,289	\$ 265,856	21.4%
Hovey Borderline Café	KN-7F	\$16,696	7.4%	\$ 11,513	\$ 26,293	\$ -	\$ 37,806	\$ 54,502	24.0%
Mitchells	KN-7K	\$151,860	20.4%	\$ -	\$ 30,830	\$ -	\$ 30,830	\$ 182,690	24.5%
Cp Greaves Notri	KN-8G	(\$8,698)	-13.3%	\$ 1,145	\$ 19,957	\$ -	\$ 21,102	\$ 12,404	18.9%

DINING ROOM									
FACILITY NAMES	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalled Benchmark	Increased NIBD if Labor Equalled Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark	Potential Total Additional NIBD	Total Potential NIBD	Potential NIBD %
				35%	40%	10%			
Cp Edwards Woverines Den	KN-8V	(\$17,607)	-34.3%	\$ -	\$ 29,969	\$ -	\$ 29,970	\$ 12,363	24.1%
CP Essayons Comm Club	KN-9E	\$30,537	36.8%	\$ -	\$ -	\$ -	\$ -	\$ 30,537	36.8%
Cp LaGuardia Boat House	KN-9F	\$17,002	57.6%	\$ 199	\$ -	\$ -	\$ 199	\$ 17,201	58.2%
Cp Kyle Edeewa Club	KN-9G	\$20,358	38.6%	\$ -	\$ -	\$ -	\$ -	\$ 20,358	38.6%
Cp Spears Dragon Slayers	KN-9H	(\$6,779)	-29.6%	\$ -	\$ 12,861	\$ -	\$ 12,862	\$ 6,083	26.5%
Cp Howzve Trailblazer	KN-9J	(\$34,478)	-23.3%	\$ -	\$ 69,835	\$ -	\$ 69,835	\$ 35,357	23.9%
Cp Stanton Fiddlers Green	KN-9K	\$4,686	5.8%	\$ 1,861	\$ 9,025	\$ -	\$ 10,886	\$ 15,572	19.4%
Cp Gaint - Gator Club	KN-9T	(\$5,870)	-14.6%	\$ -	\$ 16,330	\$ -	\$ 16,330	\$ 10,460	26.0%
Cp Casey Warrior's Club	KN-Y3	\$184,873	18.0%	\$ 69,182	\$ -	\$ -	\$ 69,182	\$ 254,055	24.7%
Cp Garry Owen Saber Club	KN-Y5	(\$27,179)	-11.4%	\$ 5,029	\$ 77,922	\$ -	\$ 82,952	\$ 55,773	23.4%
Menwith Hill Community Club	NA-C2	(\$70,992)	-19.9%	\$ 77,318	\$ 51,529	\$ -	\$ 128,848	\$ 57,856	16.2%
Bad Aibling Community Club	NB-12	\$81,146	21.8%	\$ 38,860	\$ -	\$ -	\$ 38,860	\$ 120,006	32.2%
Frontier Club	OD-06	\$343,813	21.5%	\$ 68,288	\$ -	\$ -	\$ 68,288	\$ 412,101	25.8%
West Point Club	PA-01	(\$44,566)	-16.4%	\$ 32,798	\$ 59,081	\$ -	\$ 91,879	\$ 47,313	17.4%
Spates Hall Community Club	RA-4J	\$75,058	53.7%	\$ -	\$ -	\$ -	\$ -	\$ 75,058	53.7%
Ft. Belvoir Community Club	RE-20	(\$76,231)	-34.3%	\$ 25,567	\$ 103,723	\$ -	\$ 129,290	\$ 53,059	23.9%
Fort Meade Community Club	RI-AL	\$83,084	12.2%	\$ 2,331	\$ 69,672	\$ -	\$ 72,003	\$ 155,087	22.9%
Ft. Eustis Community Club	TG-EC	\$2,110	0.5%	\$ 7,216	\$ 61,134	\$ -	\$ 68,350	\$ 70,460	17.9%
Ft. Gordon - The Signal Café	TH-35	\$35,792	20.9%	\$ 7,438	\$ -	\$ 2,976	\$ 10,415	\$ 46,207	27.0%
Ft. Gordon - The Gordon Club	TH-36	\$789,982	15.0%	\$ 61,276	\$ 21,456	\$ -	\$ 82,732	\$ 272,714	21.5%
Ft. Lee Regimental Club	TQ-LA	\$19,657	19.3%	\$ -	\$ 5,490	\$ -	\$ 5,490	\$ 25,147	24.7%
Ft. Lee Regimental Club (MTSS)	TQ-LB	\$668,305	31.1%	\$ -	\$ -	\$ 77,379	\$ 77,379	\$ 745,684	34.7%
Lee Club	TQ-LC	\$184,381	25.2%	\$ 20,768	\$ -	\$ 50,301	\$ 71,069	\$ 255,450	34.9%
Lee Club (MTSS)	TQ-LD	\$500,869	35.7%	\$ -	\$ -	\$ 65,304	\$ 65,304	\$ 566,173	40.3%
Ft. Rucker Main Community Club	TU-01	(\$70,940)	-57.0%	\$ 33,654	\$ 45,244	\$ 10,433	\$ 89,332	\$ 18,392	14.8%
Observation Post (2)	TV-B9	\$2,087	13.2%	\$ 2,256	\$ -	\$ -	\$ 2,256	\$ 4,343	27.4%
Pershing Club Annex	TW-01	\$18,247	3.8%	\$ -	\$ 86,324	\$ -	\$ 86,324	\$ 104,571	21.5%
Audie Murphy's Club	TW-16	\$38,600	13.3%	\$ 7,232	\$ 26,262	\$ 15,927	\$ 49,422	\$ 88,022	17.7%
Ft. Hauchuca - La hacienda	TZ-BE	(\$17,532)	-6.0%	\$ -	\$ 67,606	\$ -	\$ 67,606	\$ 50,074	17.1%
Ft. Hauchuca - 19th Hole	TZ-BF	(\$4,417)	-19.3%	\$ 6,799	\$ 1,565	\$ -	\$ 8,364	\$ 3,947	17.2%
Livorno Club	VA-LK	(\$252)	-0.3%	\$ 11,426	\$ -	\$ 11,525	\$ 22,951	\$ 22,699	27.0%
Giebelstadt Community Club	XS-GC	(\$3,382)	-4.0%	\$ 9,949	\$ 10,060	\$ -	\$ 20,009	\$ 16,627	19.4%
Mannheim Top Hat/Wingers	ZG-CF	(\$125,749)	-28.7%	\$ 5,295	\$ 136,169	\$ 50,165	\$ 191,629	\$ 65,880	15.0%
Landstuhl Community Club	ZG-LD	\$41,330	19.1%	\$ 7,791	\$ -	\$ -	\$ 7,791	\$ 49,121	22.7%

DINING ROOM									
FACILITY NAMES	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Total Potential NIBD	Potential NIBD %	
				35%	40%	10%			
NCO/ENLISTED CLUBS									
Ft. Bragg NCO Club	FB-50	(\$8,893)	-1.1%	\$ 77,463	\$ 68,531	\$ -	\$ 145,994	\$ 137,101	17.1%
Ft. Jackson Club	TM-N1	(\$19,470)	-2.6%	\$ 82,824	\$ 80,469	\$ -	\$ 163,293	\$ 143,823	19.5%
Centennial Club	TC-13	(\$10,910)	-5.1%	\$ 20,632	\$ 29,553	\$ -	\$ 50,185	\$ 39,275	18.3%
Impact Zone	TV-31	(\$7,330)	-5.5%	\$ 24,998	\$ -	\$ 8,327	\$ 33,325	\$ 25,995	19.6%
Ft. Sam Houston NCO Club	HE-45	(\$40,397)	-26.5%	\$ 3,735	\$ 46,934	\$ 11,838	\$ 62,507	\$ 22,110	14.5%
FB&E									
Top of the Bay	DA-60	\$19,772	10.2%	\$ -	\$ 15,131	\$ -	\$ 15,131	\$ 34,903	18.0%
Picatinny - Mulligans	DS-28	\$143,372	69.2%	\$ -	\$ -	\$ -	\$ -	\$ 143,372	69.2%
Pine Bluff Community Center	DT-01	(\$9,176)	-5.9%	\$ 36,850	\$ -	\$ -	\$ 36,850	\$ 27,674	17.7%
NCTR Cafeteria	DT-02	\$3,462	1.5%	\$ 22,918	\$ 11,344	\$ -	\$ 34,262	\$ 37,724	16.3%
Sportman's Lodge	FC-2G	\$57,901	9.9%	\$ 1,446	\$ 57,962	\$ -	\$ 59,408	\$ 117,309	20.0%
Ft. Carson - Neon Sports Saloon	FD-08	\$2,686	14.7%	\$ 1,438	\$ -	\$ 593	\$ 2,032	\$ 4,718	25.9%
Elkhorn Conference Ctr	FD-11	\$89,979	35.3%	\$ -	\$ -	\$ -	\$ -	\$ 89,979	35.3%
The Commons/Winners Circle	FG-12	\$127,112	25.6%	\$ 2,518	\$ -	\$ 11,670	\$ 14,187	\$ 141,299	28.4%
Ft. Hood - Longhorn Saloon	FH-77	\$34,786	13.6%	\$ 25,277	\$ -	\$ -	\$ 25,277	\$ 60,063	23.5%
Ft. Lewis - American Lake Club	FM-21	\$32,072	2.7%	\$ 75,934	\$ 51,196	\$ 73,862	\$ 200,992	\$ 233,064	19.3%
Ft. Lewis - Madigan Cafe	FM-22	\$28,231	34.5%	\$ 274	\$ -	\$ -	\$ 274	\$ 28,505	34.8%
FU-55	\$129	0.4%	\$ -	\$ 6,018	\$ 760	\$ 6,778	\$ 6,907	\$ 6,907	19.2%
Riley's Restaurant/Event Ctr	FU-55	(\$43,389)	-11.5%	\$ -	\$ 100,186	\$ 12,085	\$ 112,271	\$ 68,882	18.2%
Ft. Stewart - Club Stewart	FW-CC	\$1,412	1.0%	\$ 8,105	\$ 17,166	\$ -	\$ 25,271	\$ 26,683	19.6%
Ft. Stewart - Hunter Club	FW-HC	\$239,523	28.1%	\$ 43,689	\$ -	\$ -	\$ 43,689	\$ 283,212	33.3%
Dugway Club	OC-02	\$188,590	23.3%	\$ -	\$ -	\$ -	\$ -	\$ 188,590	23.3%
Yuma - Cactus Café	OE-04	\$188,590	23.3%	\$ -	\$ -	\$ -	\$ -	\$ 188,590	23.3%
Letort View Community Center	TD-01	(\$2,362)	-12.1%	\$ 157	\$ -	\$ 8,430	\$ 8,588	\$ 6,226	31.9%
Ft. Knox - Leaders Club Fiddlers Grn	TN-S3	(\$29,074)	-48.4%	\$ 6,191	\$ 31,745	\$ 220	\$ 38,157	\$ 9,083	15.1%
Ft. Knox Rocker I Club	TN-T7	\$14,495	14.2%	\$ 9,872	\$ -	\$ 3,390	\$ 13,262	\$ 27,757	27.2%
Ft. Rucker - Aviators Landing	TU-02	\$7,790	2.6%	\$ 26,444	\$ 27,487	\$ -	\$ 53,932	\$ 61,722	20.4%
Lakeside Activity Ctr	TZ-BK	(\$3,359)	-12.9%	\$ 5,054	\$ 2,998	\$ -	\$ 8,053	\$ 4,694	18.1%
Golden Lion Club/w Joe Dugan's	VA-VT	\$13,870	8.6%	\$ 2,545	\$ -	\$ 10,490	\$ 13,035	\$ 26,905	16.6%
McCullly Club	WH-5A	\$14,440	30.2%	\$ -	\$ -	\$ -	\$ -	\$ 14,440	30.2%
Amelia Earhart's Club	WH-5E	(\$23,354)	-16.3%	\$ 20,194	\$ 31,001	\$ -	\$ 51,195	\$ 27,841	19.5%
Strassburg Club	WH-8U	\$20,703	57.9%	\$ 157	\$ -	\$ -	\$ 157	\$ 20,860	58.3%
International Club	WH-D2	(\$59,231)	-52.7%	\$ 20,037	\$ 58,376	\$ -	\$ 78,413	\$ 19,182	17.1%
Woodland Club - Giessen	WH-G1	\$11,437	54.1%	\$ 582	\$ -	\$ -	\$ 582	\$ 12,019	56.8%
Tower View	ZF-31	(\$4,134)	-2.1%	\$ 31,366	\$ 19,459	\$ -	\$ 50,825	\$ 46,691	23.6%
Great Escape	ZF-45	(\$27,545)	-29.1%	\$ 19,811	\$ 27,143	\$ -	\$ 46,955	\$ 19,410	20.5%

FACILITY NAMES		LOC	NIBD	NIBD%	Increased NIBD if COGS Equalled Benchmark	Increased NIBD if Labor Equalled Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark	Potential Total Additional NIBD	Total Potential NIBD	Potential NIBD %
					35%	40%	10%			
DINING ROOM										
THEME OPERATIONS										
Camp Casey - Primos	KN-7V	\$27,667	20.6%	\$ -	\$ 7,039	\$ -	\$ 7,039	\$ 34,706	\$ 34,706	25.8%
Selfridge - Mulligan's	EF-30	\$74,082	14.0%	\$ -	\$ 32,269	\$ 10,792	\$ 43,061	\$ 117,143	\$ 117,143	22.2%
GOLF										
Leilehua	QB-GM	\$67,950	16.6%	\$ 7,826	\$ 10,843	\$ -	\$ 18,669	\$ 86,619	\$ 86,619	21.2%
Sung Nam	KM-M7	(\$7,367)	-0.8%	\$ 7,320	\$ 189,027	\$ -	\$ 196,347	\$ 188,980	\$ 188,980	19.6%
Camp Casey	KN-6X	(\$25,768)	-11.5%	\$ 6,581	\$ 49,304	\$ 3,426	\$ 59,311	\$ 33,543	\$ 33,543	15.0%
Ft. Belvoir	RE-81	(\$49,538)	-15.5%	\$ 19,771	\$ 90,474	\$ -	\$ 110,245	\$ 60,707	\$ 60,707	19.0%
BOWLING										
Ft. McPherson Bowling	FP-18	\$14,113	169.0%	\$ 98,415	\$ 60,770	\$ -	\$ 159,186	\$ 173,299	\$ 173,299	34.3%
OFFICERS' CLUBS TOTAL		(\$902,073)	-12.8%	\$ 529,140	\$ 1,286,998	\$ 330,496	\$ 2,146,638	\$ 1,244,565	\$ 1,244,565	17.7%
COMMUNITY CLUBS TOTAL		\$2,467,530	11.2%	\$ 758,414	\$ 2,111,291	\$ 334,090	\$ 3,203,806	\$ 5,671,336	\$ 5,671,336	25.7%
NCO/ENLISTED CLUBS TOTAL		(\$87,000)	-4.3%	\$ 209,652	\$ 225,486	\$ 20,164	\$ 455,304	\$ 368,304	\$ 368,304	18.1%
FBE TOTAL		\$850,138	11.8%	\$ 360,860	\$ 457,212	\$ 121,500	\$ 939,577	\$ 1,789,715	\$ 1,789,715	24.8%
THEME OPERATIONS TOTAL		\$101,749	19.3%	\$ -	\$ 32,269	\$ 10,792	\$ 43,061	\$ 117,143	\$ 117,143	22.2%
GOLF TOTAL		(\$14,723)	-0.8%	\$ 41,499	\$ 339,648	\$ 3,426	\$ 384,573	\$ 369,850	\$ 369,850	19.3%
BOWLING TOTAL		\$14,113	2.8%	\$ 98,415	\$ 60,770	\$ -	\$ 159,186	\$ 173,299	\$ 173,299	34.3%
Adjusted Army Total:		\$2,429,734	5.9%	\$1,997,979	\$4,520,713	\$820,468	\$ 7,339,184	\$ 9,768,918	\$ 9,768,918	23.6%

CATERED FOOD

FACILITY NAMES	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD		Total Potential NIBD	Potential NIBD %
							30%	30.0%		
OFFICERS' CLUBS										
Ft. Myer's Officer's Club	RA-4F	\$907,501	38.5%	\$ 4,726	\$ 117,673	\$ -	\$ 122,399	\$ 1,029,900	43.7%	
Ft. McNair Officer's Club	RA-4G	\$373,762	35.5%	\$ -	\$ 119,030	\$ -	\$ 119,030	\$ 492,792	46.8%	
Ft. Belvoir Officer's Club	RE-10	\$614,262	34.9%	\$ -	\$ 132,671	\$ 36,097	\$ 168,768	\$ 783,030	44.6%	
Redstone Officer's & Civilians Club	DW-13	\$141,160	30.2%	\$ 37,464	\$ 32,581	\$ -	\$ 70,046	\$ 211,206	45.2%	
Ft. Sill Officer's Club	TV-14	\$144,083	25.4%	\$ 71,038	\$ -	\$ -	\$ 71,038	\$ 215,121	38.0%	
Ft. Sam Houston Officer's Club	HE-47	\$66,134	16.4%	\$ 21,852	\$ 54,785	\$ 3,948	\$ 80,585	\$ 146,719	36.4%	
Ft. Monmouth Gibbs Hall	DP-43	\$109,727	12.2%	\$ 68,146	\$ 157,864	\$ 17,530	\$ 243,540	\$ 353,267	39.4%	
Ft. Jackson Officer's Club	TM-01	\$36,613	10.5%	\$ -	\$ 84,882	\$ 14,269	\$ 99,152	\$ 135,765	39.0%	
Presidio of Monterey O'Club	TT-21	(\$31,235)	-18.2%	\$ 13,570	\$ 91,855	\$ -	\$ 105,426	\$ 74,191	43.2%	
COMMUNITY CLUBS										
Ft. Belvoir Community Club	RE-20	\$165,866	54.7%	\$ -	\$ -	\$ 1,825	\$ 1,825	\$ 167,691	55.3%	
Spates Hall Community Club	RA-4J	\$205,804	52.4%	\$ -	\$ -	\$ 7,203	\$ 7,203	\$ 213,007	54.2%	
Lane Hall	DP-45	\$61,738	47.6%	\$ 13,299	\$ -	\$ -	\$ 13,299	\$ 75,037	57.8%	
Ft. Hauchuca - La hacienda	TZ-BE	\$27,903	43.0%	\$ 3,841	\$ -	\$ -	\$ 3,841	\$ 31,744	49.0%	
Lee Club	TQ-LC	\$271,252	41.6%	\$ -	\$ 33,095	\$ 11,122	\$ 44,217	\$ 315,469	48.4%	
Ft. Story Community Club	TG-EO	\$78,767	38.2%	\$ -	\$ 13,982	\$ -	\$ 13,982	\$ 92,749	45.0%	
Eagle's Nest	EH-03	\$20,279	37.4%	\$ 4,451	\$ -	\$ -	\$ 4,451	\$ 24,730	45.6%	
Frontier Club	OD-06	\$23,401	34.3%	\$ 8,074	\$ -	\$ -	\$ 8,074	\$ 31,475	46.2%	
Ft. Lee Regimental Club	TQ-LA	\$81,740	32.5%	\$ 3,101	\$ 2,038	\$ 8,006	\$ 13,144	\$ 94,884	37.7%	
Cannon Community Club	EK-41	\$6,394	32.5%	\$ 426	\$ 859	\$ 69	\$ 1,355	\$ 7,749	39.4%	
Ft. Knox - Leaders Club	TN-T2	\$93,591	31.0%	\$ -	\$ 32,188	\$ -	\$ 32,188	\$ 125,779	41.7%	
Ft. Rucker Main Community Club	TU-01	\$63,969	23.2%	\$ 18,955	\$ 20,624	\$ 5,494	\$ 45,073	\$ 109,042	39.6%	
West Point Club	PA-01	\$261,200	22.1%	\$ 25,341	\$ 118,384	\$ 59,911	\$ 203,636	\$ 464,836	39.4%	
Ft. Hamilton Community Club	RK-26	\$442,987	20.1%	\$ 146,531	\$ 141,918	\$ 106,086	\$ 394,536	\$ 837,523	38.1%	
Susquehanna Club	LL-2A	\$7,643	2.1%	\$ -	\$ 104,549	\$ 33,566	\$ 138,116	\$ 145,759	39.9%	
Village Pavilion	ZG-32	(\$165,374)	-34.1%	\$ 73,107	\$ 224,790	\$ 33,502	\$ 331,400	\$ 166,026	34.2%	
NCO/ENLISTED CLUBS										
Ft. Bliss Centennial Club	TC-13	\$170,506	35.6%	\$ -	\$ 9,726	\$ 36,340	\$ 46,065	\$ 216,571	45.2%	
Ft. Sam Houston NCO Club	HE-45	\$133,979	26.9%	\$ 1,235	\$ 19,325	\$ 27,927	\$ 48,487	\$ 182,466	36.6%	
Ft. Jackson Club	TM-N1	\$46,216	11.0%	\$ 14,369	\$ 96,575	\$ 9,519	\$ 120,462	\$ 166,678	39.8%	

CATERED FOOD									
FACILITY NAMES	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total NIBD	Total Potential NIBD	Potential NIBD %
				30%	30.0%	6.0%			
FB&E									
Golden Lion Club/w Joe Dugan's	VA-VT	\$83,149	42.7%	\$ 3,496	\$ -	\$ 20,141	\$ 23,637	\$ 106,786	54.8%
Ft. Knox - Leaders Club Catering	TN-S2	\$84,625	28.4%	\$ 5,697	\$ 12,493	\$ 10,522	\$ 28,711	\$ 113,336	38.1%
General Stillwell Comm Club	TT-N1	\$88,054	20.7%	\$ 65,153	\$ 12,645	\$ 14,344	\$ 92,142	\$ 180,196	42.3%
Derrick Community Activities Ctr	HC-22	\$12,404	19.9%	\$ 2,829	\$ 1,173	\$ 4,544	\$ 8,546	\$ 20,950	33.7%
Pine Bluff Community Center	DT-01	\$4,301	19.3%	\$ 3,560	\$ 1,218	\$ -	\$ 4,778	\$ 9,079	40.8%
Top of the Bay	DA-60	\$62,136	19.0%	\$ 13,850	\$ 51,697	\$ -	\$ 65,547	\$ 127,683	39.0%
Picatinny - Mulligans	DS-28	\$83,401	18.5%	\$ 31,699	\$ 43,596	\$ 19,518	\$ 94,814	\$ 178,215	39.6%
Sierra	ED-05	\$17,017	16.0%	\$ 8,255	\$ 2,876	\$ 10,457	\$ 21,588	\$ 38,605	36.3%
Red River Catering	DV-29	\$1,833	13.5%	\$ 4,491	\$ -	\$ 1,413	\$ 5,905	\$ 7,738	57.1%
Tobynana	EG-10	\$11,093	11.7%	\$ -	\$ 20,147	\$ 4,610	\$ 24,756	\$ 35,849	38.0%
Leorio View Community Ctr	TD-01	\$41,436	4.7%	\$ 2,670	\$ 133,007	\$ 159,394	\$ 295,071	\$ 336,507	38.2%
Rheinlander Club Anex	WH-30	\$1,013	2.6%	\$ 6,014	\$ 7,724	\$ -	\$ 13,738	\$ 14,751	37.7%
Lakeside Activity Ctr	TZ-BK	\$1,178	0.3%	\$ 8,195	\$ 118,965	\$ 21,084	\$ 148,245	\$ 149,423	39.2%
THEMES									
Selfridge Mulligans	EF-30	\$100,290	42.2%	\$ -	\$ -	\$ -	\$ -	\$ 100,290	42.2%
BOWLING									
Heidelberg	ZG	\$31,646	43.5%						
GOLF									
Ft. Sam Houston	HE	\$54,211	14.3%						
Ft. Belvoir	RE	(\$94,635)	-47.0%	\$ 56,454	\$ 103,254	\$ 4,939	\$ 164,648	\$ 70,013	34.8%
OFFICERS' CLUBS TOTAL		\$2,362,007	29.4%	\$ 216,796	\$ 791,341	\$ 71,845	\$ 1,079,983	\$ 3,441,990	42.9%
COMMUNITY CLUBS TOTAL		\$1,647,160	23.7%	\$ 297,126	\$ 692,428	\$ 266,784	\$ 1,256,340	\$ 2,903,500	41.8%
NCO/ENLISTED CLUBS TOTAL		\$350,701	25.1%	\$ 15,604	\$ 125,626	\$ 73,785	\$ 215,015	\$ 565,716	40.5%
FBE TOTAL		\$491,640	14.9%	\$ 155,909	\$ 405,539	\$ 266,027	\$ 827,478	\$ 1,319,118	40.0%
THEMES		\$100,290	42.2%	\$ -	\$ -	\$ -	\$ -	\$ 100,290	42.2%
BOWLING		\$31,646	43.5%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
GOLF TOTAL		(\$40,424)	-7.0%	\$ 56,454	\$ 103,254	\$ 4,939	\$ 164,648	\$ 70,013	34.8%
Adjusted Army Total:		\$4,943,020	24.0%	\$ 741,888	\$ 2,118,188	\$ 683,379	\$ 3,543,464	\$ 8,400,627	41.8%

Facility Name		Loc	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total NIBD	Total Potential NIBD	Potential NIBD %
					37.0%	35.0%	7.0%			
SNACK BARS										
BOWLING <12 Lanes										
Sierra Bowling Lanes	ED-91	\$ 16,212	16.0%	\$ 14,683	\$ -	\$ 4,397	\$ 19,080	\$ 35,292	\$ 34.9%	
Selfridge Bowling Center	EF-28	\$ 11,129	17.0%	\$ 4,059	\$ -	\$ 4,935	\$ 8,994	\$ 20,123	30.7%	
Tooele Bowling Lanes	EH-02	\$ 4,696	19.0%	\$ 4,260	\$ -	\$ 1,256	\$ 5,516	\$ 10,212	41.3%	
Ft. McPherson Bowling	FP-17	\$ 5,677	2.8%	\$ 15,756	\$ 19,088	\$ 3,038	\$ 37,882	\$ 43,559	21.8%	
Ft. Stewart - Stewart "V"	FW-SL	\$ 39,243	31.2%	\$ -	\$ -	\$ -	\$ -	\$ 39,243	31.2%	
Ft. Detrick Bowling Center	HC-35	\$ (5,391)	64.1%	\$ 4,017	\$ 3,109	\$ 33	\$ 7,160	\$ 1,769	21.0%	
EUSA - Cp Walker Bowling Center	KL-CS	\$ 13,173	13.4%	\$ -	\$ 13,147	\$ -	\$ 13,147	\$ 26,320	26.8%	
EUSA - Cp Stanley Bowling Center	KN-7B	\$ 78,845	35.4%	\$ -	\$ -	\$ -	\$ -	\$ 78,845	35.4%	
EUSA - Cp Red Cloud Lanes	KN-7C	\$ 22,890	15.4%	\$ -	\$ 19,767	\$ -	\$ 19,767	\$ 42,567	28.7%	
Dugway - Poppy Ott Bowling Center	OC-04	\$ 9,248	34.0%	\$ 499	\$ -	\$ 676	\$ 1,176	\$ 10,424	38.3%	
White Sands Roadrunner Lanes	OD-03	\$ 139,027	24.2%	\$ 21,272	\$ -	\$ -	\$ 21,272	\$ 160,299	27.9%	
Yuma Coyote Lanes	OE-06	\$ 115,336	30.4%	\$ -	\$ -	\$ 1,028	\$ 1,028	\$ 116,364	30.7%	
Wheeler Bowling Center	QB-BW	\$ (6,392)	-6.2%	\$ -	\$ 35,670	\$ -	\$ 35,670	\$ 29,278	28.3%	
Carlisle Strike Zone Lanes	TD-B1	\$ 12,303	10.5%	\$ -	\$ 10,604	\$ 2,679	\$ 13,284	\$ 25,587	21.8%	
Ft. Story Bowling Center	TG-B/S	\$ 1,116	2.0%	\$ 4,136	\$ 2,494	\$ 3,947	\$ 10,577	\$ 11,693	21.2%	
Ft. Monroe Bowling Center	TS-91	\$ (33,385)	-20.8%	\$ 18,613	\$ 44,498	\$ 4,288	\$ 67,399	\$ 34,044	21.3%	
22nd ASG - Cp Darby Lanes	VA-L/E	\$ (1,953)	-23.3%	\$ -	\$ 5,230	\$ -	\$ 5,230	\$ 3,277	39.0%	
104th ASG - Dexheim Bowling Center	WH-2Y	\$ (50,806)	-54.0%	\$ 20,192	\$ 51,647	\$ -	\$ 71,839	\$ 21,033	22.4%	
104th ASG - Weisbaden Bowling Ctr	WH-4V	\$ (12,289)	-20.3%	\$ 8,359	\$ 18,162	\$ -	\$ 26,522	\$ 14,233	23.5%	
104th ASG - Giessen Bowling Center	WH-G6	\$ 3,467	8.2%	\$ 2,162	\$ 669	\$ 2,665	\$ 5,496	\$ 8,963	21.3%	
98th ASG - Illesheim Bowling	XS-1B	\$ 30,825	40.6%	\$ -	\$ -	\$ -	\$ -	\$ 30,825	40.6%	
98th ASG - Giebelstadt Bowling Ctr	XS-GB	\$ 33,211	27.4%	\$ 8,543	\$ -	\$ 219	\$ 8,762	\$ 41,973	34.6%	
80th ASG	YM-NH	\$ (6,803)	-5.9%	\$ 17,157	\$ 19,454	\$ -	\$ 36,612	\$ 29,809	25.8%	
6th ASG - Kelly Bowling Center	ZC-MB	\$ 4,021	3.8%	\$ 10,881	\$ 8,253	\$ -	\$ 19,134	\$ 23,155	22.0%	
6th ASG	ZC-P9	\$ (26,903)	-20.4%	\$ 12,372	\$ 46,464	\$ -	\$ 58,836	\$ 31,933	24.2%	
26th ASG - Coleman Barracks Bowling	ZG-BX	\$ 77,317	22.3%	\$ 5,138	\$ -	\$ -	\$ 5,138	\$ 82,455	23.8%	
Bowling > 13 Lanes										
Ft. Buchanan Bowling Center	AC-66	\$ 21,146	10.3%	\$ 10,267	\$ 9,522	\$ 2,302	\$ 22,092	\$ 43,238	21.1%	
Aberdeen Proving Grnds Bowling Ctr	DA-11	\$ 44,959	21.1%	\$ 3,813	\$ -	\$ 409	\$ 4,221	\$ 49,180	23.0%	
Ft. Monmouth Bowling Center	DP-42	\$ 22,183	19.3%	\$ 2,763	\$ 4,474	\$ -	\$ 7,237	\$ 29,420	25.6%	
Redstone - Rocket Lanes	DW-18	\$ 24,705	15.1%	\$ -	\$ 12,293	\$ -	\$ 12,293	\$ 36,998	22.7%	
Ft. Bragg Dragon Lanes	FB-20	\$ 53,783	19.3%	\$ 6,129	\$ -	\$ 7,960	\$ 14,089	\$ 67,872	24.4%	
Ft. Bragg Airborne Lanes	FB-21	\$ 42,621	18.3%	\$ 2,601	\$ 5,233	\$ -	\$ 7,834	\$ 50,455	21.6%	
Ft. Bragg Main Post Lanes	FB-22	\$ 17,463	12.8%	\$ -	\$ 4,971	\$ 5,466	\$ 10,438	\$ 27,901	20.5%	
Ft. Campbell Hooper Lanes	FC-22	\$ 86,511	19.6%	\$ -	\$ 11,656	\$ 4,582	\$ 16,237	\$ 102,748	23.2%	
Ft. Carson - Thunder Alley Lanes	FD-18	\$ (6,361)	-2.8%	\$ 6,525	\$ 29,367	\$ 18,600	\$ 54,493	\$ 48,132	21.2%	
Ft. Drum - Pine Planes Bowling Lanes	FG-18	\$ 14,007	11.3%	\$ 6,589	\$ -	\$ 6,267	\$ 12,856	\$ 26,863	21.8%	
Ft. Dix Bowling Center	FI-22	\$ 80,636	28.9%	\$ -	\$ -	\$ -	\$ 80,636	\$ 80,636	28.9%	

SNACK BARS

FACILITY NAME	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark		Increased NIBD if Labor Equalized Benchmark		Increased NIBD if Oth Op Exp Equalized Benchmark		Potential Total NIBD	Total Potential NIBD	Potential NIBD %
				37.0%	35.0%	35.0%	37.0%	7.0%	7.0%			
Ft. Irwin - Desert Winds Bowl	FL-3X	\$ 96,813	19.4%	\$ -	\$ 2,204	\$ 14,571	\$ 16,775	\$ 113,588	\$ 22.7%			
Ft. Lewis Bowling Center	FM-BA	\$ 27,110	6.8%	\$ 20,665	\$ 32,201	\$ 3,808	\$ 56,675	\$ 83,785	\$ 21.1%			
Ft. Polk Bowling Center	FT-19	\$ 61,330	26.7%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,330	26.7%		
Ft. Riley Bowling Center	FU-33	\$ (8,448)	-7.4%	\$ 15,003	\$ 9,571	\$ 7,940	\$ 32,514	\$ 24,066	\$ 21.0%			
Ft. Stewart - Hunter Lanes	FW-HL	\$ 13,904	12.3%	\$ -	\$ 12,700	\$ -	\$ 12,700	\$ 26,604	\$ 23.5%			
Ft. Stewart - Stewart Lanes Bwl Ctr	FW-VL	\$ 88,191	27.3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,191	27.3%		
EUSA - Yongson Lanes	KM-K8	\$ (3,139)	-1.2%	\$ 26,831	\$ 35,110	\$ -	\$ 61,941	\$ 58,802	\$ 22.6%			
EUSA - Cp Casey Bowling Center	KN-2N	\$ (18,718)	-11.0%	\$ -	\$ 53,482	\$ 6,253	\$ 59,735	\$ 41,017	\$ 24.2%			
Schofield Barracks Bowling	QB-BS	\$ 2,557	0.7%	\$ -	\$ 107,598	\$ -	\$ 107,598	\$ 110,155	\$ 29.8%			
Ft. Wainwright	QD-2G	\$ 14,386	10.6%	\$ 3,306	\$ 11,883	\$ -	\$ 15,189	\$ 29,575	\$ 21.9%			
Camp Zama Bowling Center	QJ-BZ	\$ 37,724	19.6%	\$ 19,173	\$ -	\$ -	\$ 19,173	\$ 56,897	\$ 29.5%			
Ft. Meade Bowling Center	RI-Q1	\$ 92,845	16.8%	\$ 17,932	\$ 9,580	\$ -	\$ 27,512	\$ 120,357	\$ 21.7%			
Ft. Benning Main Center	TB-BA	\$ 68,085	22.2%	\$ 38,205	\$ -	\$ -	\$ 38,205	\$ 106,290	\$ 34.7%			
Ft. Benning Mall Center	TB-BB	\$ 14,004	11.3%	\$ 6,330	\$ 8,622	\$ -	\$ 14,952	\$ 28,956	\$ 23.5%			
Ft. Bliss Bowling Center	TC-36	\$ 66,777	17.3%	\$ 2,500	\$ -	\$ 17,064	\$ 19,565	\$ 86,342	\$ 22.3%			
Ft. Eustis Bowling Center	TG-BE	\$ 23,485	11.1%	\$ -	\$ 19,137	\$ 2,322	\$ 21,460	\$ 44,945	\$ 21.2%			
Ft. Gordon Ten Pin Bowling Center	TH-47	\$ 52,133	12.6%	\$ 16,986	\$ 26,222	\$ -	\$ 43,208	\$ 95,341	\$ 23.0%			
Ft. Jackson Century Lanes	TM-B1	\$ 46,433	16.4%	\$ 9,252	\$ 6,572	\$ -	\$ 15,824	\$ 62,257	\$ 22.0%			
Ft. Jackson Ivy Lanes	TM-B2	\$ 34,290	21.7%	\$ 1,994	\$ -	\$ -	\$ 1,994	\$ 36,284	\$ 23.0%			
Ft. Knox - Houston Bowling Center	TN-32	\$ 24,687	9.7%	\$ 4,856	\$ 22,556	\$ 1,268	\$ 28,681	\$ 53,368	\$ 21.1%			
Ft. Leavenworth Bowling Center	TP-14	\$ (3,032)	-2.1%	\$ -	\$ 26,078	\$ 5,801	\$ 31,879	\$ 28,847	\$ 20.4%			
Ft. Lee Bowling Center	TQ-BC	\$ 16,137	6.3%	\$ 4,537	\$ 36,329	\$ -	\$ 40,867	\$ 57,004	\$ 22.2%			
Ft. Rucker Rucker Lanes	TU-91	\$ 85	0.1%	\$ 5,841	\$ 14,136	\$ 1,175	\$ 21,152	\$ 21,237	\$ 20.9%			
Ft. Sill Twin Oaks Bowling Center	TV-44	\$ 24,774	10.9%	\$ 24,283	\$ -	\$ 3,250	\$ 27,533	\$ 52,307	\$ 23.1%			
Ft. Leonard Wd-Daughtry Bowling Ctr	TW-29	\$ 5,818	2.7%	\$ 1,384	\$ 31,803	\$ 7,089	\$ 40,276	\$ 46,094	\$ 21.1%			
Ft. Huachuca	TZ-BG	\$ 49,818	14.4%	\$ 2,539	\$ 17,733	\$ 2,500	\$ 22,772	\$ 72,590	\$ 21.0%			
104th ASG - Baumholder Bowling Ctr	WH-8Y	\$ 47,326	26.8%	\$ 1,928	\$ -	\$ -	\$ 1,928	\$ 49,254	\$ 27.9%			
104th ASG - Friedburg Bowling Center	WH-H6	\$ 113,223	31.2%	\$ -	\$ -	\$ -	\$ -	\$ 113,223	\$ 31.2%			
98th ASG - Katterbach Bowling Center	XS-3M	\$ (17,498)	-20.8%	\$ 10,777	\$ 22,617	\$ 1,777	\$ 35,171	\$ 17,673	\$ 21.0%			
98th ASG - Wuerzburg	XS-DM	\$ 38,395	16.6%	\$ -	\$ -	\$ -	\$ -	\$ 38,395	\$ 16.6%			
98th ASG - Kitzingen Bowling Center	XS-LM	\$ 77,062	44.6%	\$ 8,539	\$ -	\$ -	\$ 8,539	\$ 85,601	\$ 49.6%			
100th ASG - Grafenwoehr Bowling	ZF-37	\$ 26,453	25.7%	\$ -	\$ 111	\$ -	\$ 111	\$ 26,564	\$ 25.8%			
100th ASG	ZF-47	\$ 56,669	27.6%	\$ 6,562	\$ -	\$ -	\$ 6,563	\$ 63,232	\$ 30.8%			
100th ASG - Vilseck Bowling Center	ZF-57	\$ 5,359	49.1%	\$ 118	\$ -	\$ -	\$ 118	\$ 5,477	\$ 50.2%			
26th ASG Heidelberg PHV Bowling	ZG-38	\$ 49,481	15.8%	\$ 431	\$ 19,698	\$ -	\$ 20,129	\$ 69,610	\$ 22.2%			
GOLF												
Ft. Buchanan Golf Course	AC-67	\$ 15,671	5.3%	\$ 5,773	\$ 35,086	\$ 5,912	\$ 46,771	\$ 62,442	\$ 21.1%			
Aberdeen Proving Ground	DA-09	\$ (9,066)	-11.2%	\$ 9,903	\$ 11,230	\$ 5,628	\$ 26,762	\$ 17,696	\$ 21.8%			
Picatinny Golf Club	DS-23	\$ 2,181	8.3%	\$ 3,005	\$ -	\$ 529	\$ 3,534	\$ 5,715	\$ 21.8%			
Ft. Bragg - Golf Course	FB-15	\$ 3,600	1.8%	\$ -	\$ 38,330	\$ 6,371	\$ 44,702	\$ 48,302	\$ 24.5%			
Ft. Carson - Cheyenne Shadows	FD-17	\$ 41,112	17.1%	\$ 3,045	\$ 383	\$ 6,264	\$ 9,692	\$ 50,804	\$ 21.1%			

SNACK BARS									
FACILITY NAME	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark		Increased NIBD if Labor Equalized Benchmark		Total Potential NIBD	Potential NIBD %
				37.0%	35.0%	37.0%	7.0%		
Ft. Hood - Anderson Golf Course	FH-27	\$ 35,150	18.8%	\$ 3,480	\$ 1,667	\$ -	\$ -	\$ 40,297	21.6%
Ft. Lewis Golf Course	FM-GC	\$ (28,721)	-12.4%	\$ 609	\$ 69,748	\$ 7,767	\$ 78,125	\$ 49,404	21.4%
EUSA - Area II - 34th SG	KM-M7	\$ (11,880)	-20.0%	\$ -	\$ 33,860	\$ -	\$ 33,860	\$ 21,980	37.1%
DD-East Riverview Golf Course (PA)	LL-2L	\$ (5,018)	-5.1%	\$ 3,626	\$ 21,042	\$ 1,178	\$ 25,846	\$ 20,828	21.0%
USMA - West Point Golf Course	PA-40	\$ 21,197	18.7%	\$ 987	\$ -	\$ 3,572	\$ 4,559	\$ 25,756	22.7%
Hawaii - Kalakaua Golf Course	QB-GT	\$ (25,771)	-11.1%	\$ -	\$ 88,888	\$ -	\$ 88,888	\$ 63,117	27.1%
Alaska - Moose Run Golf Course	QD-1F	\$ 44,187	22.0%	\$ 1,113	\$ -	\$ -	\$ 1,113	\$ 45,300	22.6%
Alaska - Chena Bend Golf Course	QD-2F	\$ 23,756	25.0%	\$ -	\$ -	\$ -	\$ -	\$ 23,756	25.0%
Ft. Myer-Greenleaf Point Golf Course	RA-4E	\$ (1,077)	-160.7%	\$ 13	\$ 346	\$ 136	\$ 495	\$ (582)	-36.9%
Ft. George G. Meade Golf Course	RI-P1	\$ (59,818)	-13.9%	\$ 39,573	\$ 110,825	\$ 7,405	\$ 157,803	\$ 97,985	22.8%
Ft. Benning Golf Course	TB-GA	\$ (32,281)	-19.3%	\$ 22,681	\$ 33,815	\$ 12,042	\$ 68,538	\$ 36,257	21.7%
Ft. Bliss - George Underwood Golf	TC-30	\$ 37,425	9.3%	\$ 12,131	\$ 27,242	\$ 12,657	\$ 52,031	\$ 89,456	22.3%
Carlisle Golf Course	TD-G1	\$ 14,277	16.2%	\$ 3,497	\$ -	\$ 4,386	\$ 7,883	\$ 22,160	25.1%
Ft. Eustis - Pines Golf Course	TG-GC	\$ 20,818	19.5%	\$ -	\$ 3,335	\$ 115	\$ 3,451	\$ 24,269	22.7%
Ft. Gordon	TH-28	\$ 20,269	13.4%	\$ 9,444	\$ -	\$ 3,345	\$ 12,789	\$ 33,058	21.9%
Ft. Jackson Golf Club	TM-GC	\$ (25,639)	-9.6%	\$ 6,478	\$ 74,442	\$ 1,743	\$ 82,663	\$ 57,024	21.3%
Ft. Knox	TN-42	\$ (11,789)	-23.9%	\$ 2,089	\$ 10,579	\$ 8,414	\$ 21,083	\$ 9,294	18.8%
Ft. Knox	TN-43	\$ (619)	-9.0%	\$ 476	\$ -	\$ 2,441	\$ 2,918	\$ 2,299	33.5%
Ft. Leavenworth-Trails Wes	TP-17	\$ (17,590)	-20.0%	\$ 5,058	\$ 28,833	\$ 4,222	\$ 38,113	\$ 20,523	23.4%
Ft. Lee Cardinal Golf Club	TQ-GC	\$ 8,411	5.9%	\$ 9,324	\$ 3,755	\$ 8,611	\$ 21,690	\$ 30,101	21.2%
Ft. Rucker-Silver Wings	TU-90	\$ (13,963)	-12.7%	\$ 22,011	\$ 12,542	\$ 2,580	\$ 37,134	\$ 23,171	21.1%
Ft. Sill	TV-CL	\$ 3,618	23.1%	\$ 1,927	\$ -	\$ 915	\$ 2,842	\$ 6,460	41.2%
Ft. Sill	TV-FS	\$ (1,215)	-1.8%	\$ 9,266	\$ 4,964	\$ 1,427	\$ 15,657	\$ 14,442	21.7%
Ft. Leonard Wd-Piney Valley	TW-28	\$ (11,284)	-15.0%	\$ 2,085	\$ 24,253	\$ 946	\$ 27,284	\$ 16,000	21.2%
CLUBS									
Secretary of Army	BV	\$ (23,379)	-7.2%	\$ 3,087	\$ 67,881	\$ 21,959	\$ 92,927	\$ 69,548	21.4%
Afterhours Club	DN-6R	\$ 3,423	51.7%	\$ 244	\$ -	\$ -	\$ 244	\$ 3,667	55.4%
Redstone Officer's & Civilians Club	DW-13	\$ 4,897	2.2%	\$ -	\$ -	\$ -	\$ -	\$ -	
Yntema Club	FB-51	\$ 1,770	2.5%	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Events Ctr	FH-76	\$ 694	3.4%	\$ 2,544	\$ -	\$ 3,936	\$ 6,480	\$ 7,174	35.0%
Bad Aibling - Café USA	NB-13	\$ 18,624	17.9%	\$ 21,688	\$ -	\$ 5,879	\$ 27,567	\$ 46,191	44.4%
West Point Club	PA-01	\$ 14,661	42.1%	\$ 366	\$ -	\$ -	\$ 367	\$ 15,028	43.1%
Alaska - Last Frontier Club	QD-52	\$ (12,370)	-93.3%	\$ -	\$ -	\$ -	\$ -	\$ -	
Ft. Benning - Brew Pub	TB-NCG	\$ (16,079)	-13.8%	\$ 3,919	\$ 39,597	\$ -	\$ 43,516	\$ 27,437	23.5%
Ft. Jackson Officer's Club	TM-01	\$ 182,377	58.9%	\$ -	\$ -	\$ -	\$ -	\$ 182,377	58.9%
Ft. Jackson Club	TM-N1	\$ 275,023	53.4%	\$ -	\$ -	\$ -	\$ -	\$ 275,023	53.4%
Victory Bingo	TM-N3	\$ 870	2.9%	\$ -	\$ -	\$ -	\$ -	\$ -	
Ft. Lee Regimental Club	TQ-LA	\$ 4,866	8.8%	\$ 2,716	\$ 2,643	\$ 1,211	\$ 6,570	\$ 11,436	20.6%
Davis Club	TW-18	\$ 26,601	7.6%	\$ 21,071	\$ 17,281	\$ 11,007	\$ 49,358	\$ 75,959	21.7%
Warriors' Lounge	TW-20	\$ (8,528)	-16.0%	\$ 1,968	\$ 6,604	\$ 1,527	\$ 10,100	\$ 1,572	21.4%

SNACK BARS									
FACILITY NAME	LOC	NIBD	NIBD%	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total NIBD	Total Potential NIBD	Potential NIBD %
				37.0%	35.0%	7.0%	\$ 3,133	\$ 3,793	56.0%
Katterbach Club	XS-3C	\$ 680	9.7%	\$ 2,610	\$ -	\$ 523	\$ 3,133	\$ 3,793	56.0%
Recovery Room	ZG-33	\$ (2,565)	-3.5%	\$ 9,243	\$ 1,677	\$ 6,883	\$ 17,804	\$ 15,239	21.0%
Armstrong's	ZG-LA	\$ (3,727)	-107.2%	\$ -	\$ 475	\$ 4,932	\$ 5,408	\$ 1,681	48.3%
Kazabia Club	ZG-LB	\$ 1,908	16.6%	\$ -	\$ 563	\$ 1,271	\$ 1,834	\$ 3,742	32.6%
FB&E									
Picatinny - Mulligans	DS-28	\$ (19,324)	-84.1%	\$ 7,374	\$ 12,999	\$ 4,086	\$ 24,460	\$ 5,136	22.3%
Fort Campbell - Cole Park Commons	FC-23	\$ 17,489	45.6%	\$ -	\$ -	\$ -	\$ -	\$ 17,489	45.6%
Ft. Campbell - Gardner Bingo World	FC-2E	\$ 4,563	9.7%	\$ 721	\$ 3,312	\$ 1,345	\$ 5,379	\$ 9,942	21.1%
Ft. Campbell - 101 Pub	FC-2F	\$ 6,532	11.2%	\$ -	\$ 4,947	\$ 2,510	\$ 7,457	\$ 13,989	24.0%
Ft. Lewis - Russell Landing	FM-24	\$ 53,734	31.2%	\$ -	\$ -	\$ -	\$ -	\$ 53,734	31.2%
Fort Polk - Sports America	FT-28	\$ (9,166)	-7.0%	\$ 7,482	\$ 13,060	\$ 16,430	\$ 36,972	\$ 27,806	21.2%
Ft. Stewart - Hunter Club	FW-HC	\$ (2,167)	-2.4%	\$ 9,597	\$ 10,197	\$ 1,663	\$ 21,458	\$ 19,291	21.3%
Derrick Community Activities Ctr	HC-22	\$ 11,431	14.0%	\$ 5,556	\$ -	\$ 9,049	\$ 14,605	\$ 26,036	32.0%
White Sands - Stallion Site Club	OD-45	\$ 2,428	3.4%	\$ -	\$ 18,928	\$ -	\$ 18,929	\$ 21,357	29.6%
White Sands - Italian Café	OD-47	\$ 33,634	13.5%	\$ 1,583	\$ 7,683	\$ 9,629	\$ 18,895	\$ 52,529	21.2%
Letort View Community Ctr	TD-01	\$ 11,743	7.1%	\$ 6,891	\$ 14,948	\$ 1,369	\$ 23,208	\$ 34,951	21.1%
Fort Gordon Bingo Palace	TH-37	\$ 20,662	8.7%	\$ 7,951	\$ 20,263	\$ 883	\$ 29,097	\$ 49,759	21.0%
Fort Knox - Gallottas	TN-S4	\$ 7,792	11.4%	\$ -	\$ 2,058	\$ 5,049	\$ 7,107	\$ 14,899	21.7%
Fort Knox - Garden Pub	TN-T4	\$ (6,610)	-6.1%	\$ 2,167	\$ 23,525	\$ 6,906	\$ 32,599	\$ 25,989	23.9%
DCC Beach Food & Beverage	VA-LJ	\$ (8,480)	-14.2%	\$ 3,911	\$ 16,075	\$ 1,080	\$ 21,067	\$ 12,587	21.1%
End Zone	XS-LC	\$ (7,960)	-34.3%	\$ 1,977	\$ 10,020	\$ 839	\$ 12,836	\$ 4,876	21.0%
Getaway Lounge	ZF-35	\$ 70	0.2%	\$ -	\$ 8,718	\$ -	\$ 8,718	\$ 8,788	29.7%
BOWLING (12 LANES OR LESS)									
BOWLING (13 LANES OR MORE)	\$ 473,754	13.5%	\$ 172,101	\$ 298,255	\$ 29,162	\$ 499,524	\$ 973,278	\$ 27.7%	
GOLF	\$ 1,626,172	15.0%	\$ 288,660	\$ 603,458	\$ 120,404	\$ 1,012,527	\$ 2,638,699	\$ 24.3%	
CLUBS	\$ 35,941	0.9%	\$ 177,594	\$ 635,166	\$ 108,608	\$ 921,375	\$ 957,316	\$ 22.7%	
FB&E	\$ 469,726	30.8%	\$ 41,892	\$ 68,839	\$ 34,790	\$ 138,089	\$ 613,286	\$ 40.5%	
Adjusted Army Total:	\$ 2,721,964	12.1%	\$ 763,020	\$ 1,840,332	\$ 385,576	\$ 2,981,519	\$ 5,708,316	\$ 25.7%	

